City of Troup

Budget

Fiscal Year 2023 – 2024

CITY OF TROUP
FISCAL YEAR 2023-2024
BUDGET COVER PAGE
SEPTEMBER 18, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of $87,305, which is a 12.36 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $11,186.

The members of the governing body voted on the proposal to consider the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison (per $100 valuation)

	2023-2024	**2022-2023**
Property Tax Rate	$0.544700/100	$0.710545/100
No New Revenue Tax Rate	$0.491257/100	$0.710546/100
No New Revenue Maintenance & Operations Tax Rate	$0.399234/100	$0.577684/100
Voter Approval Tax Rate	$0.608960/100	$0.806358/100
Debt Tax Rate	$0.099940/100	$0.133623/100

Total debt obligation for the City of Troup secured by property taxes: **$1,381,000.00**

Troup 2023 – 2024 Budget Overview

The goal of Troup in its budget is to minimize the need for additional property tax revenue while maximizing the services provided to the citizens of Troup. There was a significant increase in the certified values of property in Troup in 2023 in both Smith and Cherokee Counties. The tax rate supporting this budget of $0.54470 is less than the Voter Approval Rate of $0.60890 but more than the No-New-Revenue Tax Rate of $0.491257. This increase in property tax revenue is the first increase in four years. The previous three years saw a rate that was below the No-New-Revenue tax rate. The 2022 – 2023 tax rate was $0.710545. The maintenance and operations tax rate is $0.444760**,** which produces $74,670 or 12.99% more in revenue than the 2022 – 2023 Maintenance and Operations rate of $0.576922. Of this additional revenue, $11,186 is from new property added to the tax roll in January 2023.

There is a no increase in water and wastewater rates in this year's budget. The previous increase was in March 2023. In the Water and Sewer budget is a $175,000 transfer to the General Fund to make the principal and interest payments on the city's debt service guaranteed by the General Fund. Tax supported debt is offered at a lower interest rate than revenue supported debt, saving Troup's tax payers and water and sewer customers considerable money over time. The garbage rate will be adjusted 28.46% based on the bids received from the Request For Proposals for garbage services.

The city is budgeting $35,000 as a grant match for a possible grant to repair and replace sewer lines that have deteriorated. Inflows into the sanitary sewer system during heavy rains can create treatment problems at the wastewater plant. The repairs will reduce the storm flow into the wastewater system. Several emergency repairs had to be made in the 2021-2022 budget year due to old collapsed sewer lines.

Troup strives to remain competitive with employee salary and benefits so Troup can hire and retain employees. Salaries in this budget for most employees have been adjusted. Police officers pay adjustments averaged 18.97%, while other city employee's adjustments ranged from 6.8% to15.79%. The contribution to the employees' retirement made by the City of Troup meets the rate required by the Texas Municipal Retirement System to actuarially satisfy Governmental Accounting Standard Board (GASB) requirements regarding funding future pension liabilities.

By increasing the deductible for employees from $750 to $1,500 In Network and from $1,500 to $3,000 Out of Network, and by setting up a reimbursement pool of $1,000 annually per employee to assist with Out-of-Pocket expenses, the city was able to budget health insurance cost with an increase of 9.15% from last year's cost. Without the increase in deductible, the city's monthly health insurance cost per employee would have increased 25% from $709.84 per employee, per month to $887.30 per employee, per month. With the change, the city will be paying a premium of $774.82 per employee, per month.

The street department is budgeting $75,000 in street repairs. Due to an interlocal agreement with Smith County, the street repairs in this year's budget cost less than if a private contractor is used.

In this year's budget, the city will employe 17 full time employees and 1.64 full time equivalent employees for a total of 18.64 full time equivalent employees. This is down two positions from the 2022-2023 budget year. Two School Resource Officers formerly employed by the City of Troup will now be employees of the Troup Independent School District's own police department.

Sales tax revenues have been reduced in this year's budget by 5 percent.

The total tax rate for 2023–2024 is $0.544700. The No-New-Revenue tax rate for 2023–2024 is $0.491257. The total tax rate for the previous budget year 2021–2022 was $0.710545.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $87,480 OR 12.36%, AND OF THAT AMOUNT, $11,186 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

The City of Troup operates four funds. These funds are the General Fund, the Library Fund, the Water and Sewer Fund, which is an enterprise fund, and the Debt Service Fund.

The total budgets for these funds are:

General Fund	$2,066,056.00
Library Fund	$107,205.09
Water & Sewer Fund	$923,254.61
Debt Service Fund	$147,925.50

The total budget for the City of Troup is the sum of these funds, which is the amount of $3,244,441.20. The total budget for the previous budget year, 2022-2023, was $3,172,675.36. The total budget in fiscal year 2021-2022 was $3,033,283.20.

TOTAL BUDGET

2021-2022	2022-2023	2023-2024
$3,033,283.20	$3,172,675.36	$3,244,441.20

GENERAL FUND, WATER SEWER FUND & DEBT SERVICE FUND

2021-2022	2022-2023	2023-2024
$2,938,911.16	$3,075,496.86	$3,137,236.11

The increase in the General Fund, the Water & Sewer Fund and the Debt Service fund for fiscal year 2023 - 2024 is $61,739.25 or 2.01%.

LIBRARY FUND

2021-2022	2022-2023	2023-2024
$94,372.04	$97,178.50	$107,205.09

The proposed budget shows an excess of revenues over expenditures in the General Fund of $9,268.07. The Library Fund balances its revenues and expenditures exactly. The Water and Sewer Fund anticipates revenues as being $3,669.11 greater than expenditures and the Debt Service Fund forecasts revenues as being $500.00 greater than total debt service principal and interest payments.

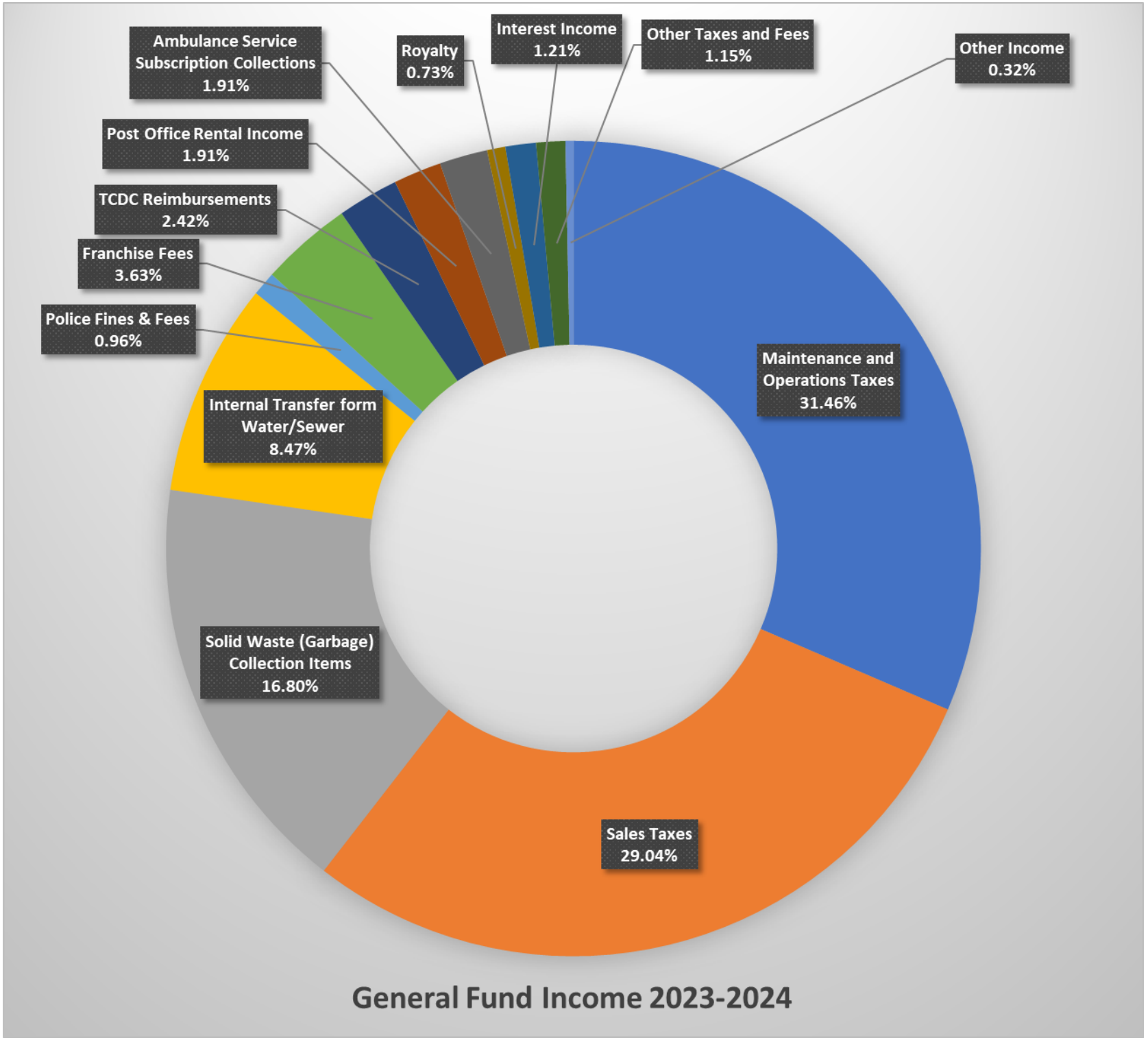
General Fund Overview

The General Fund is composed of the following departments, Administration (budget category Non-Departmental), Streets, Police, Fire, Parks, Cemeteries, Garbage and Animal Control. While referred to as Fire, the only expenditure in Fire budget item is for the subscription fees collected on the utility bills and remitted to the contracting ambulance service and the only expenditure in the Garbage department is for the collection fees submitted to the city's contracting trash collection service. The Fire and Garbage funds are completely self-funded with subscription fees and user fees.

The General Fund is partially funded by a Maintenance and Operations Tax rate of $0.444760. This is 22.91% less than the Maintenance and Operations Tax rate in the 2022-2023 budget year of $0.576922.

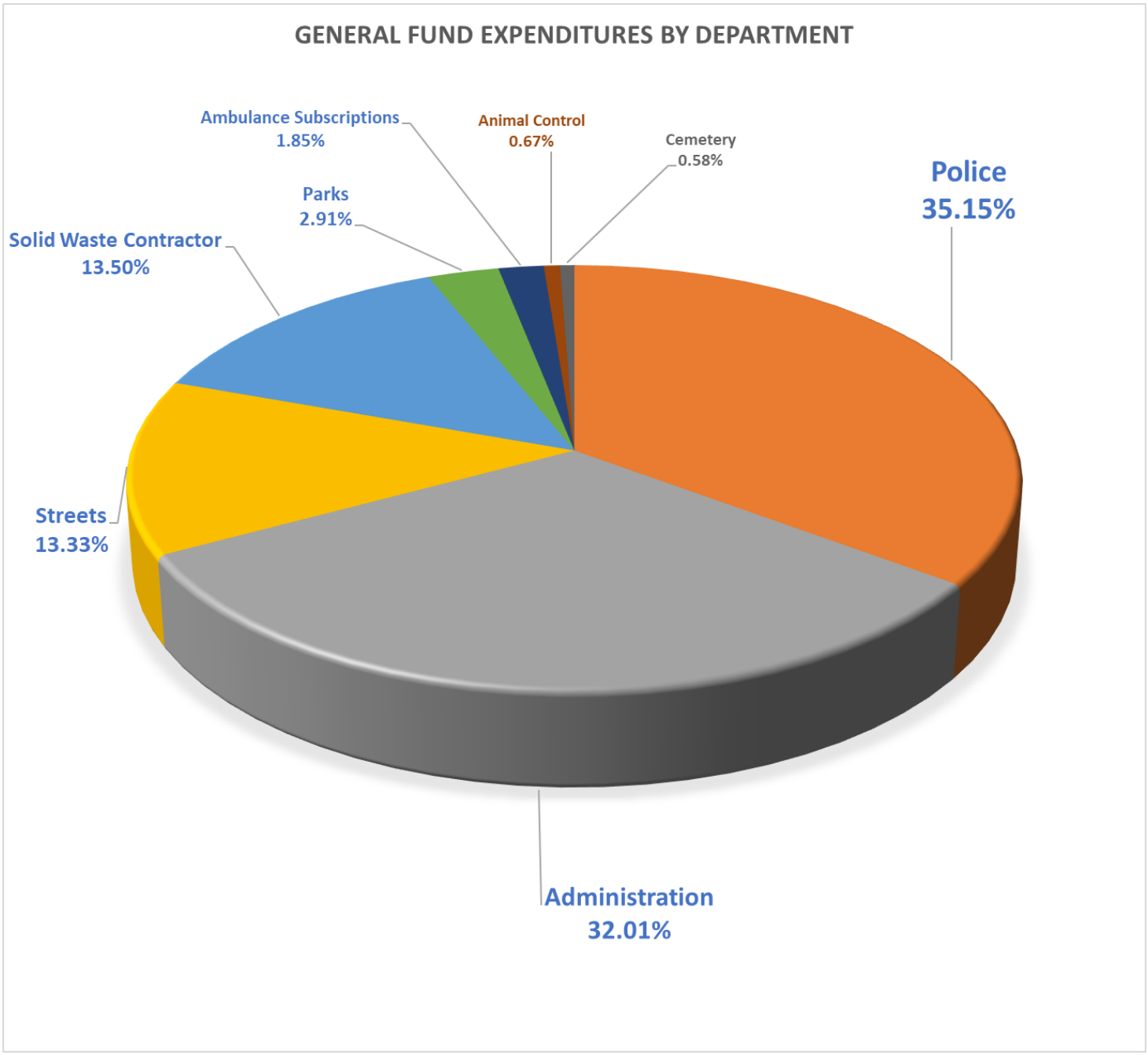
General fund revenues come from the following sources:

Maintenance and Operations Taxes	31.46%
Sales Taxes	29.04%
Solid Waste (Garbage) Collection Items	16.08%
Internal Transfer from Water/Sewer	8.47%
Police, Fees	0.96%
Franchise Fees	3.63%
TCDC Reimbursements	2.42%
Post Office Rental Income	1.91%
Ambulance Service Subscriptions	1.91%
Interest Income	1.21%
Royalty	0.73%
Other Taxes and Fees	1.15%
Other Income	0.32%


Ambulance Service Subscription Collections 1.91%
Royalty 0.73%
Interest Income 1.21%
Other Taxes and Fees 1.15%
Other Income 0.32%
Post Office Rental Income 1.91%
TCDC Reimbursements 2.42%
Franchise Fees 3.63%
Police Fines & Fees 0.96%
Internal Transfer form Water/Sewer 8.47%
Maintenance and Operations Taxes 31.46%
Solid Waste (Garbage) Collection Items 16.80%
Sales Taxes 29.04%
General Fund Income 2023-2024

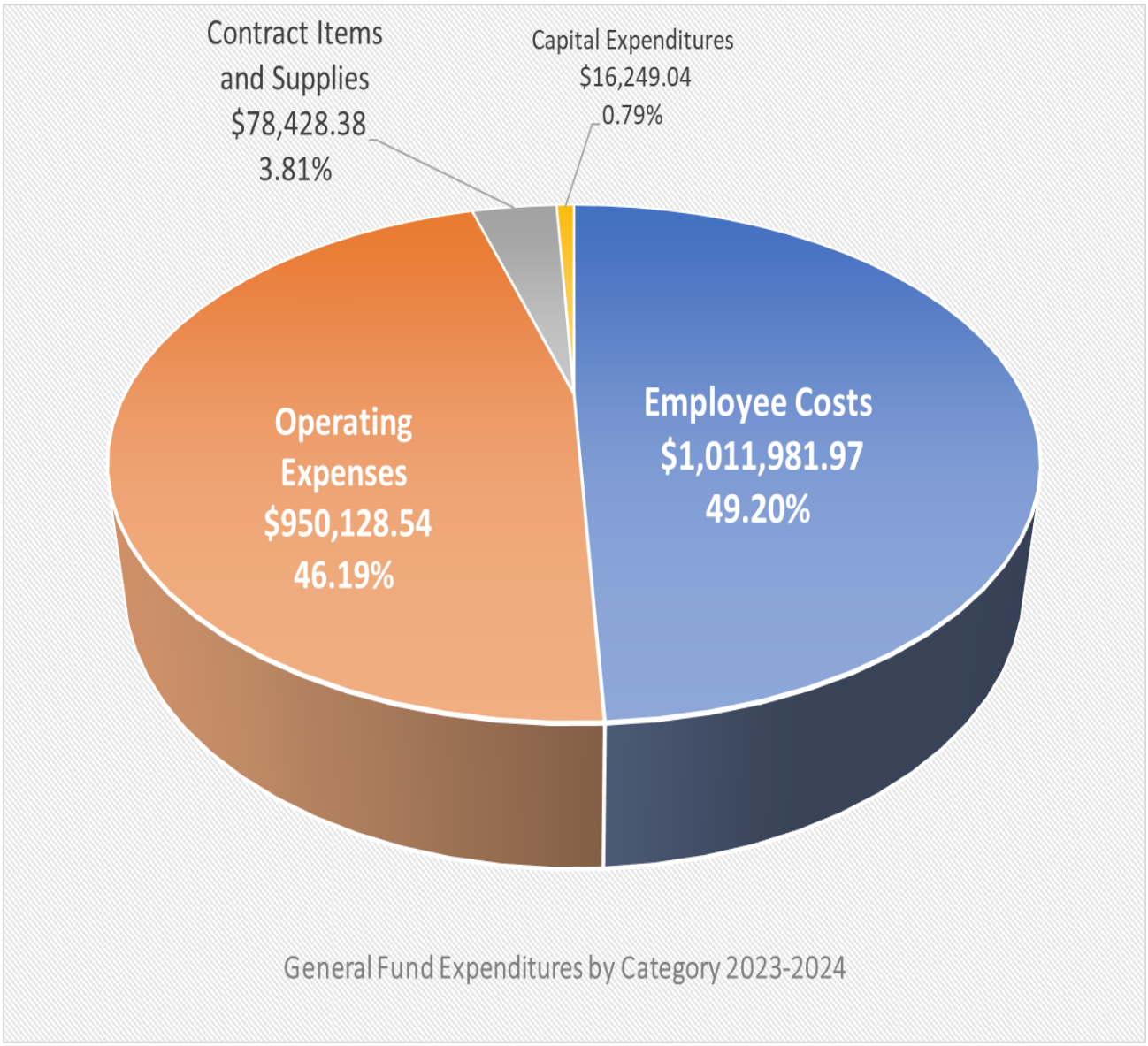
General Fund Departments Expenditures by Department are:

Police	35.15%
Administration (Non-Departmental)	32.01%
Streets	13.33%
Solid Waste/Garbage Contractor	13.50%
Parks	2.91%
Ambulance	1.85%
Animal Control	0.67%
Cemetery	0.58%



Major Expenditure Categories within the General Fund are:

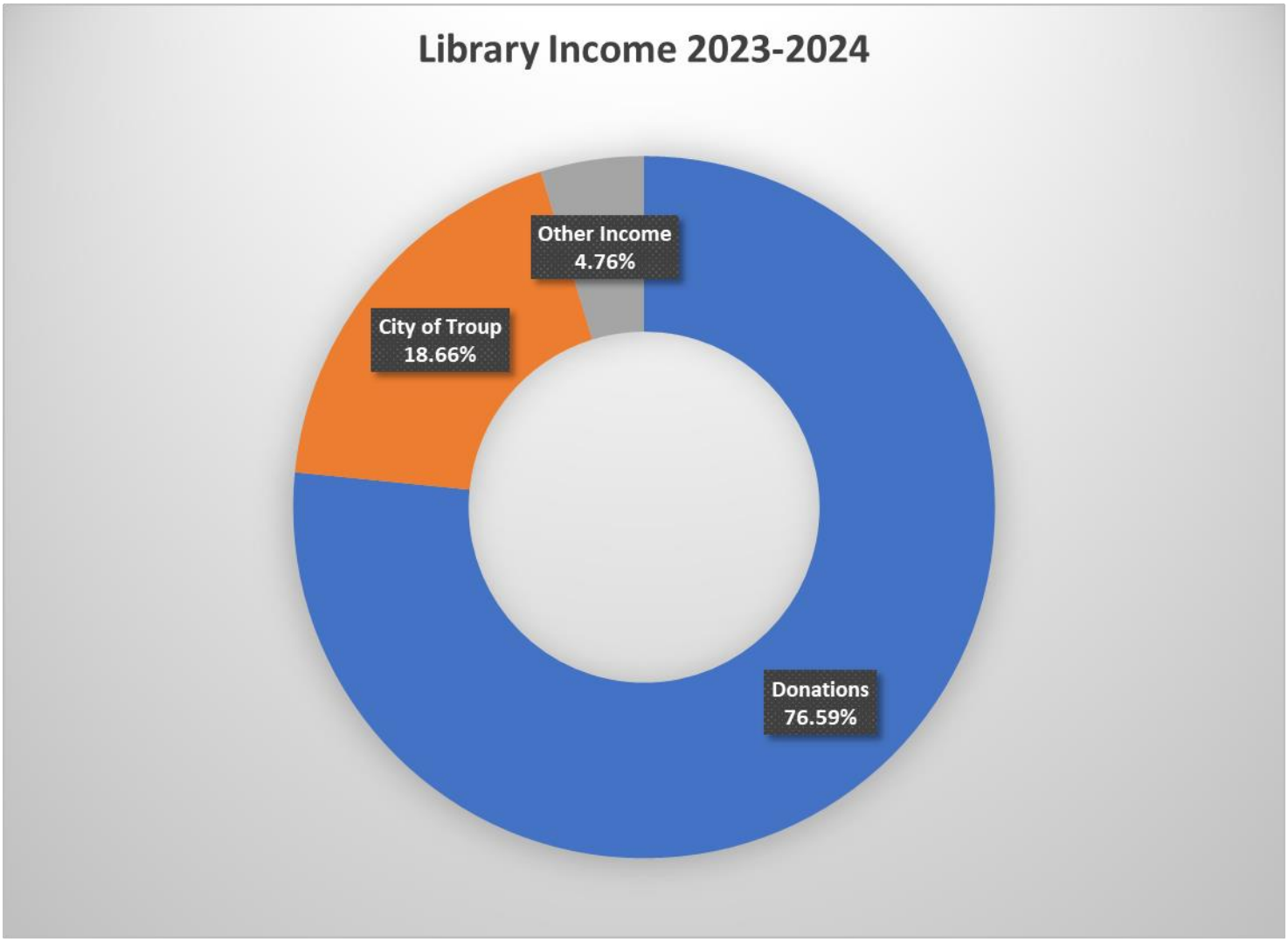
Employee Cost	49.20%
Operating Expenses	46.19%
Contract Items and Supplies	3.81%
Capital Expenditures	0.79%



Library Fund Overview

The Library Fund receives its income as follows:

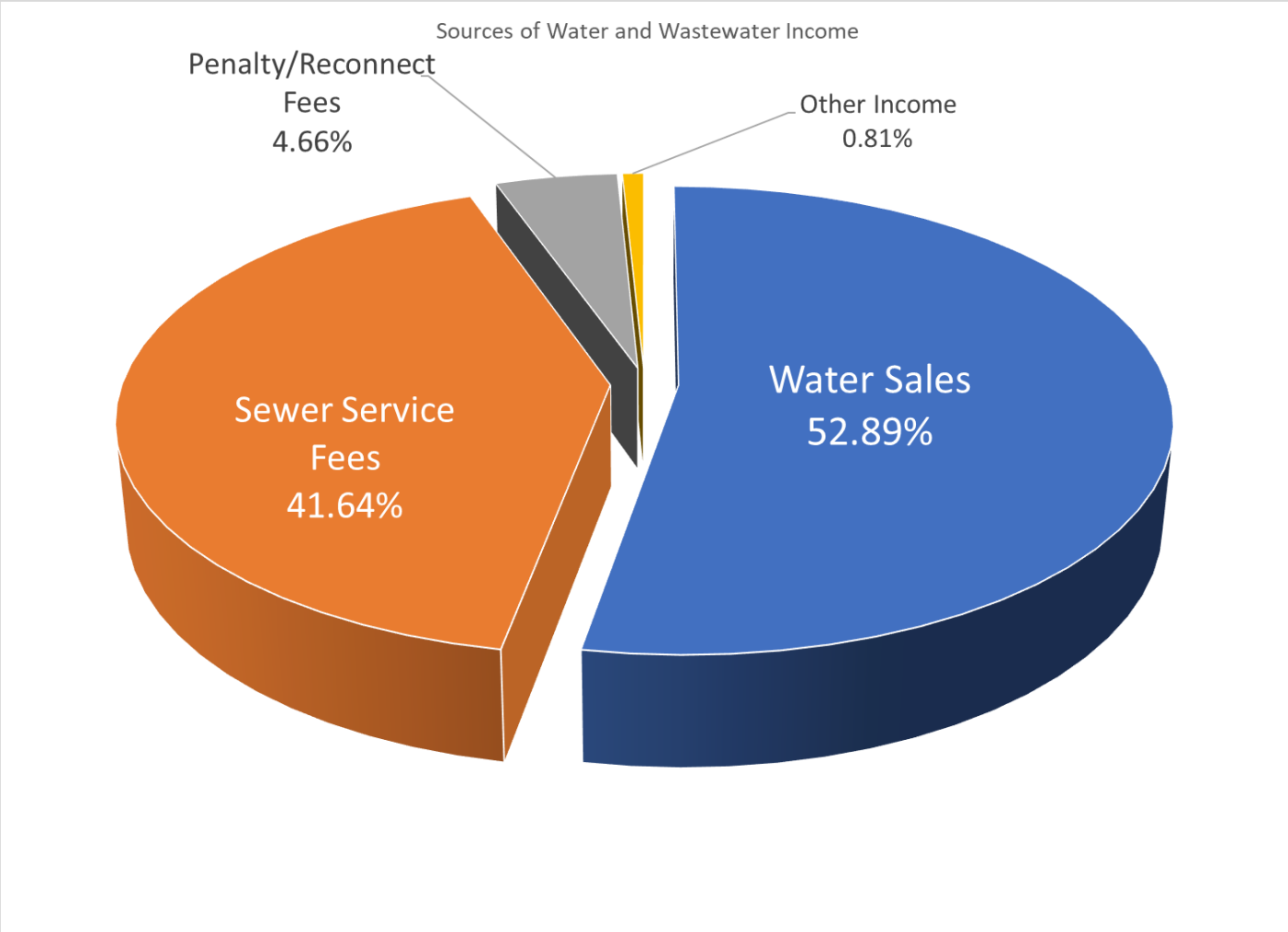
Donations	76.59%
City of Troup	18.66%
Other Income	4.76%



Water/Sewer Enterprise Fund Overview

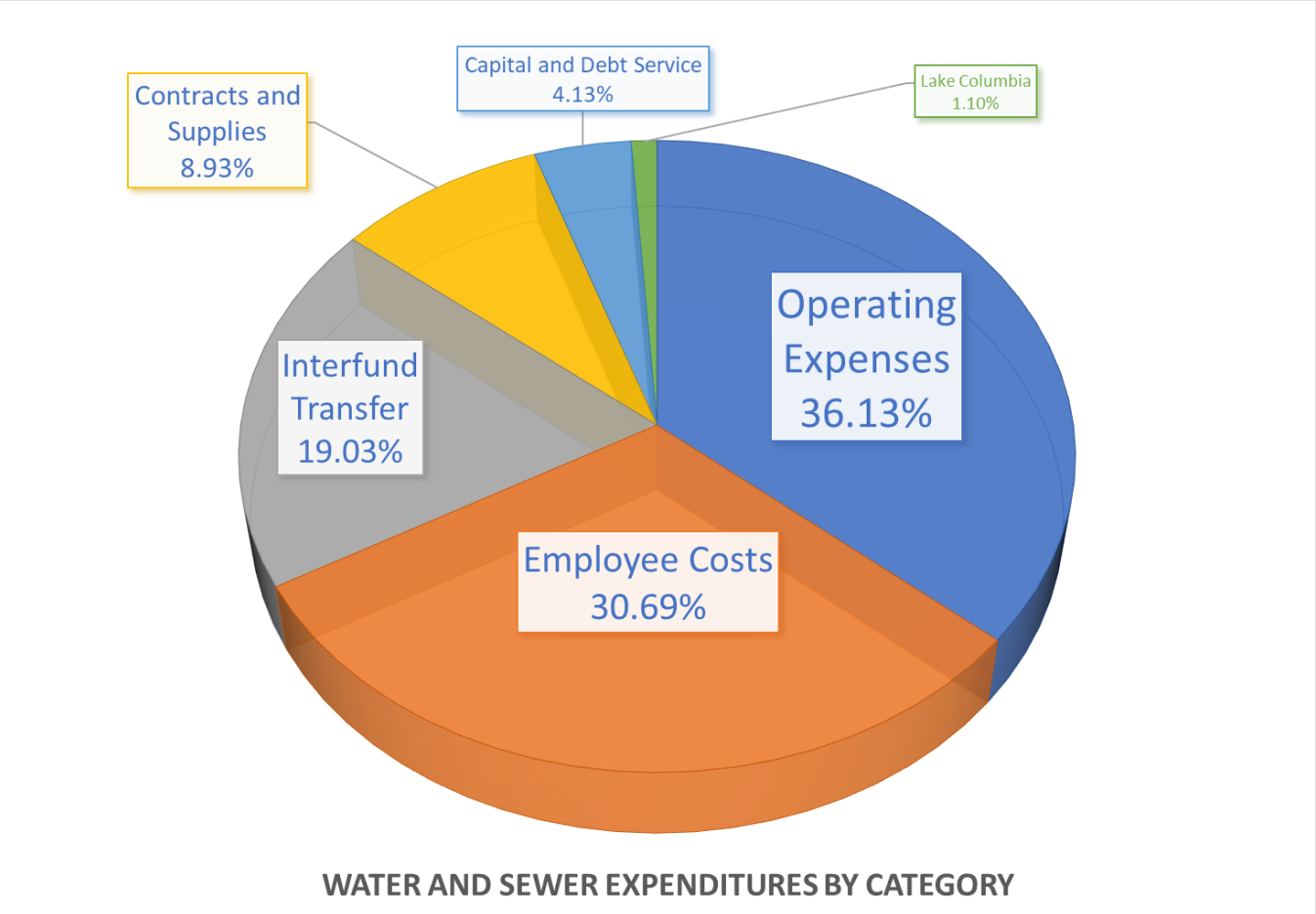
The Water/Sewer Fund derives 94.53% of its income from basic service fees appearing on City of Troup Water/Sewer Utility bills allocated as follows:

Water Sales	52.89%
Sewer Service Fees	41.64%
Penalty/Reconnect Fees	4.66%
Other Income	0.81%

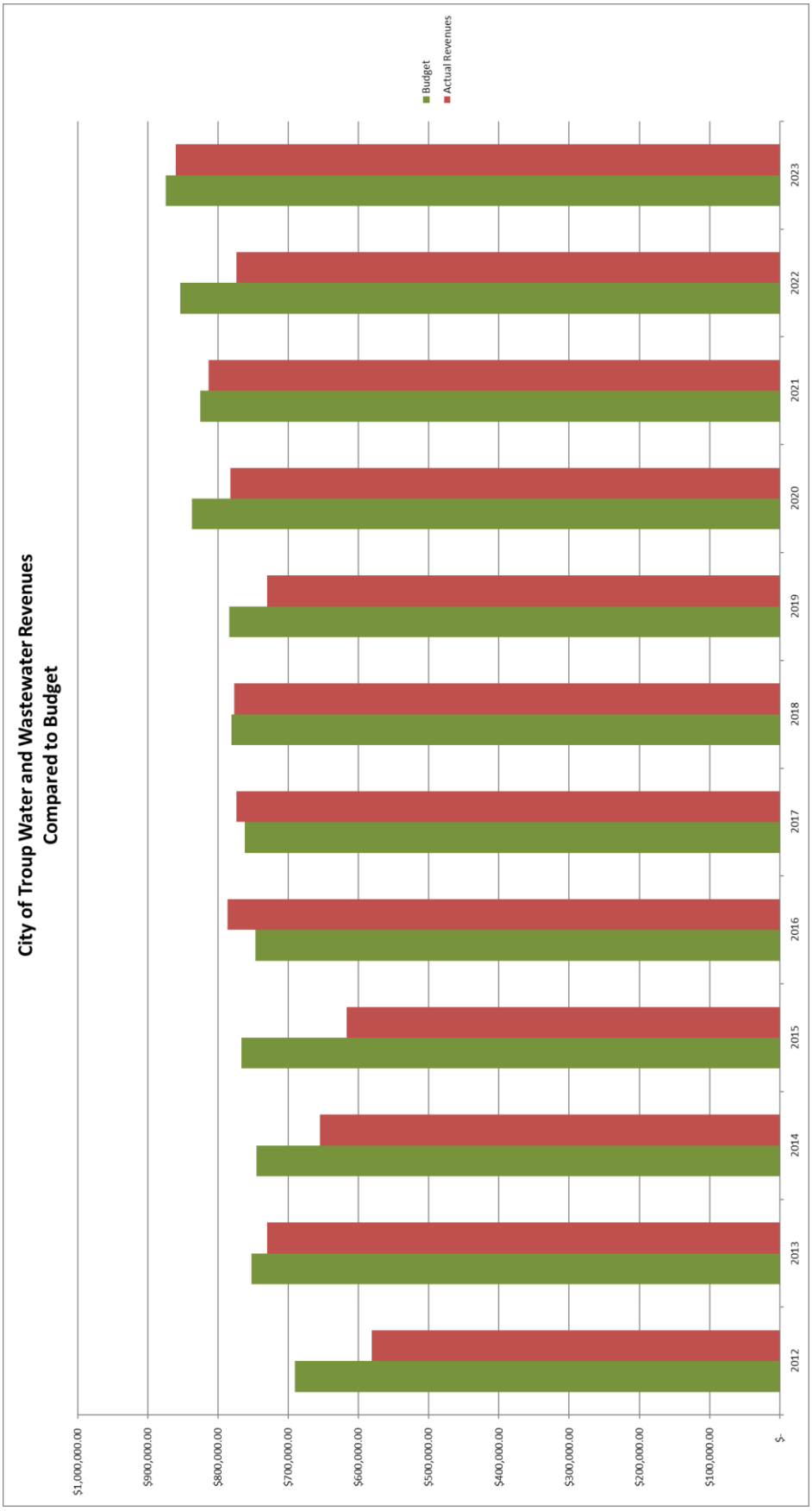


The Water/Sewer Enterprise Fund Expenditures by Category:

Operating Expenses	36.13%
Employee Costs	30.06%
Interfund Transfer	19.03%
Contracts and Supplies	8.93%
Capital and Debt Service	4.13%
Lake Columbia	1.10%



The Inter-fund transfer is partially used to reimburse the General Fund for the tax money it expends to fund the Water Tower construction, refunded debt, and the Certificates of Obligation to fund the renovations of the wastewater treatment plant that began in 2021 and are ongoing. The $840,000 in Certificates of Obligation were funded through the Texas Water Development Board and carry a 0% interest rate. The City of Troup also obtained $300,000 in loan forgiveness from the Texas Water Development board to pay for the $1,140,000 anticipated cost of the project.


City of Troup Water and Wastewater Revenues
Compared to Budget
Budget
Actual Revenues
$1,000,000.00
$900,000.00
$800,000.00
$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023

Debt Service

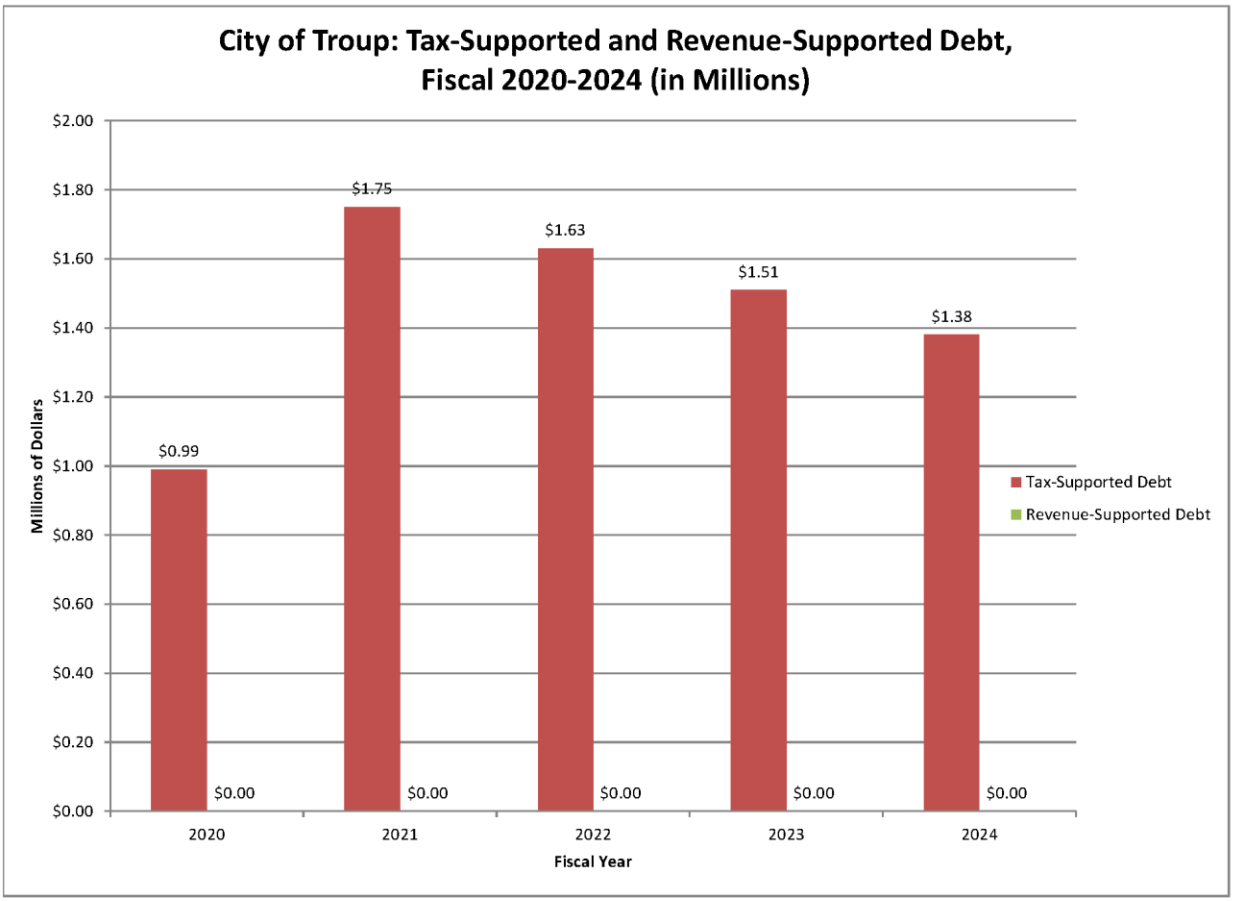
The City of Troup owes $681,000.00 remaining principal balance on the 2013 Series Refunding Bonds with an annual interest rate of 2.92%. The bonds were issued April 16, 2013. The final bond payment is scheduled for August 1, 2029.

The City of Troup owes $750,000 on the City of Troup Combination Tax and Surplus Water and Sewer System Revenue Certificates of Obligation, Series 2020. The Certificates of Obligation were issued on August 1, 2020 and the final payment will be on August 1, 2050. These obligations carry a 0% (Zero Percent) interest rate.

The total debt service of $1,381,000 is funded by dedicating a part of the total General Fund property tax rate in the amount of $0.099940 which 25.21% less than the $0.133622 Debt Service tax rate in 2022-2023. Debt Service is used to fund the bonds used largely for the construction of the new water tower and for the renovation of the wastewater treatment plant. Since these obligations were used to largely fund Water and Wastewater projects, the Water/Sewer Fund monthly reimburses the General Fund for these costs.

The funds expenses are all used to retire the principal and to pay the interest on the outstanding bonds.

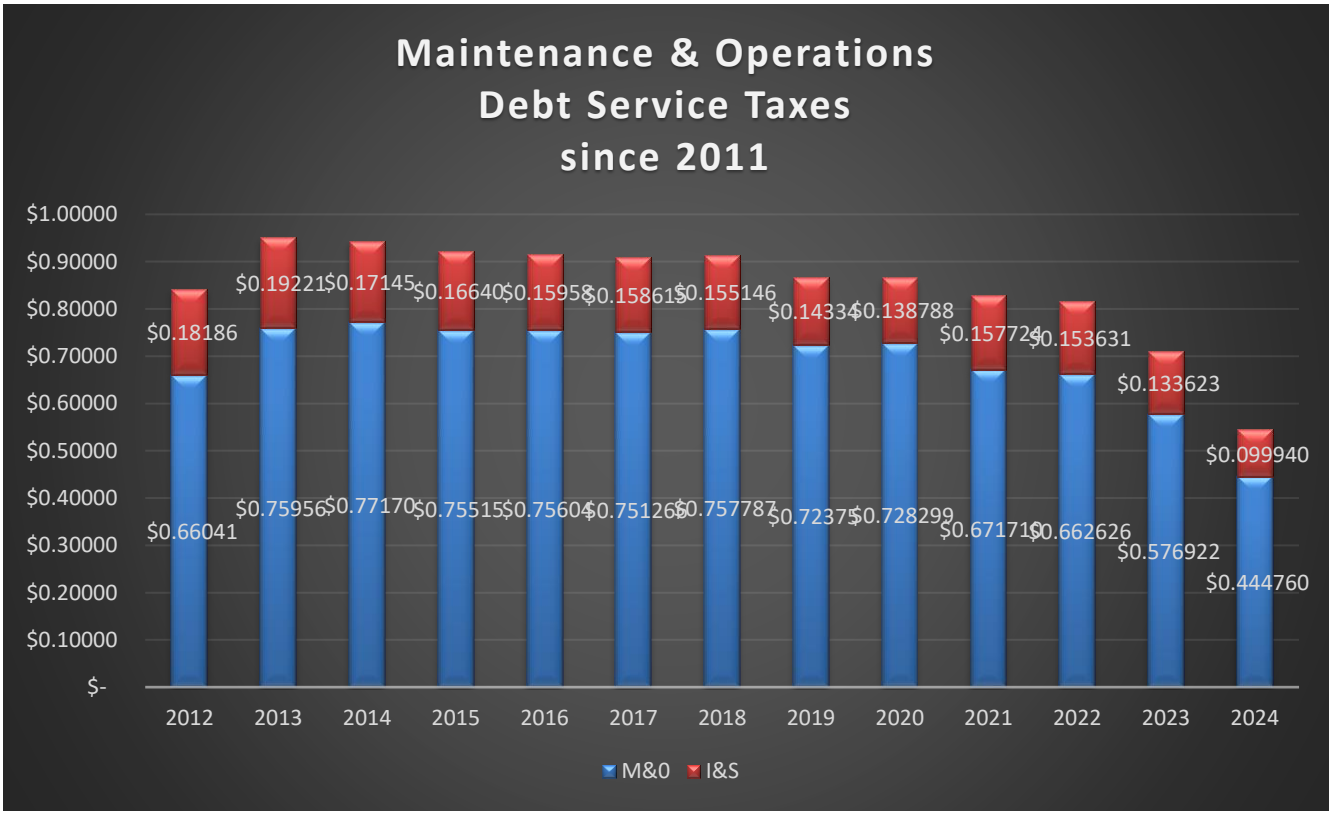
The total amount payable in the 2023 – 2024 budget year is $18,425.20 in interest and $129,000.00 in principal, for a total of $147,125.20.



City of Troup Tax Rates Since Fiscal Year 2012

I & S is the Interest and Sinking Fund to repay bond debt
M & O is the portion of the tax rate used to pay for operations in the General Fund.
Maintenance & Operations taxes help fund the Police Department, the Administrative Department, the Street Department, the Parks Department and Animal Control.

As shown by the chart, the total tax rate in this year's budget is lower than the tax rate 11 years ago. The total tax rate in the 2011-2012 budget year was $0.84227 the total tax rate this year is $0.544700. The 2023-2024 Tax Rate is the lowest Troup Property Tax rate since the tax rate of $0.483500 in 1986, 37 years ago.



Projected Cash Fund Balances September 30, 2024

It is projected that on September 30, 2024, the City of Troup will have 5.87 months operating cash in its General Fund and 6.09 months operating cash in its Water and Sewer Fund.

General Fund reserves will total 48.95% of General Fund Expenditures. Water and Sewer Fund Reserves will comprise 50.71% of Water and Sewer Fund Expenditures.

	General Fund	Water & Sewer Fund	Library Fund	Debt Service Fund
Fund Balance September 30, 2023	$997.599.53	$ 462,665.59	$ 23,157.79	$ 11,534.64
Projected Revenues 2023 - 2024	$ 2,066,056.00	$ 923,254.61	$107,205.09	$ 147,925.50
Projected Expenditures 2023-2024	$ 2,056,787.93	$ 919,580.50	$107,205.09	$ 147,425.50
Projected Fund Balance September 30, 2024	**$1,006,867.60**	**$ 466,334.70**	**$ 23,157.79**	**$ 12,043.64**

CITY OF TROUP
2023-2024 BUDGET

01 -GENERAL FUND
NON-DEPARTMENTAL

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
REVENUES								
=========								
01-400		$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-080	PROPERTY TAXES G/O	$ 622,286.00	$ 597,095.00	$ 607,923.00	$ 606,700.00	$ 534,956.52	$ 606,700.00	$ 650,000.00
01-400-082	SALES TAX	$ 519,749.00	$ 579,206.00	$ 661,033.00	$ 635,000.00	$ 343,583.11	$ 600,497.64	$ 600,000.00
01-400-083	FRANCHISE TAX	$ 76,948.00	$ 70,714.00	$ 70,051.00	$ 75,000.00	$ 72,770.85	$ 75,000.00	$ 75,000.00
01-400-084	MIXED BEVERAGE TAX	$ 991.00	$ 1,206.00	$ 1,832.00	$ 1,750.00	$ 1,197.49	$ 2,052.84	$ 2,000.00
01-400-085	ROYALTY	$ 1,393.00	$ 3,227.00	$ 18,948.00	$ 4,000.00	$ 10,151.28	$ 15,226.92	$ 15,000.00
01-400-086	WIRE TRANSFER RECEIVED	$ 74,607.00	$ 44,698.00	$ -	$ -	$ -	$ -	$ -
01-400-087	ALCOHOL APPLICATION/PERMIT	$ 60.00	$ 620.00	$ 340.00	$ 680.00	$ -	$ 680.00	$ 680.00
01-400-088	RENTAL U.S. POST OFFICE	$ 37,600.00	$ 36,117.00	$ 42,683.00	$ 39,400.00	$ 16,417.00	$ 39,400.00	$ 39,400.00
01-400-089	PERMIT & FILING FEES	$ 8,684.00	$ 10,592.00	$ 19,166.00	$ 15,000.00	$ 21,055.35	$ 31,583.03	$ 20,000.00
01-400-090	RETURN CHECK FEES	$ 675.00	$ 525.00	$ 572.00	$ 500.00	$ 350.00	$ 840.00	$ 840.00
01-400-091	FROM OTHER AGENCIES	$ 109,886.00	$ 285,348.00	$ 344,662.00	$ 3,000.00	$ 488,354.25	$ -	$ -
01-400-093	DONATIONS TO TROUP POLICE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-094	GAS/OIL PERMIT FEE	$ -	$ 32,500.00	$ 32,500.00	$ -	$ -	$ -	$ -
01-400-118	POST OFFICE INS CLAIM	$ -	$ 38,769.00	$ 81,088.00	$ -	$ -	$ -	$ -
01-400-119	OSBORN RESTITUTION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-120	FINES	$ 10,808.00	$ 10,138.00	$ 9,671.00	$ 13,500.00	$ 10,470.55	$ 13,960.73	$ 14,000.00
01-400-121	MUN CRT TECH FINE PORT	$ 361.00	$ 125.00	$ 98.00	$ 125.00	$ 49.33	$ 125.00	$ 125.00
01-400-122	MUN CRT SEC FINE PORT	$ 270.00	$ 94.00	$ 74.00	$ 100.00	$ 36.99	$ 100.00	$ 100.00
01-400-123	RETAINED REV COURT	$ 6,146.00	$ 4,394.00	$ 5,497.00	$ 6,500.00	$ 3,567.20	$ 4,756.27	$ 4,500.00
01-400-124	STATE PORT TCLEOSE PD TRAINING	$ 1,130.00	$ 1,037.00	$ -	$ 2,075.00	$ -	$ -	$ -
01-400-125	CHILD SAFETY FEE	$ 2,015.00	$ 1,184.00	$ 845.00	$ 1,250.00	$ 733.44	$ 977.92	$ 900.00
01-400-126	SEIZED ITEMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-127	QTRLY ARREST FEE FROM SM CO	$ 85.00	$ 40.00	$ 84.00	$ 150.00	$ -	$ 150.00	$ 150.00
01-400-129	SCHOOL RESOURCE OFFICER	$ 92,984.00	$ 90,995.00	$ 92,202.00	$ 95,000.00	$ 5,507.64	$ 95,000.00	$ -
01-400-130	GARBAGE CART VIOL FINES	$ 12.00	$ -	$ 8.00	$ -	$ -	$ -	$ -
01-400-140	INTEREST INCOME	$ 4,620.00	$ 616.00	$ 7,521.00	$ 6,000.00	$ 47,208.23	$ 62,944.31	$ 25,000.00
01-400-149	ANIMAL HOUSE/ADOPT/ LIC FEE	$ 35.00	$ 65.00	$ -	$ -	$ 25.00	$ -	$ -
01-400-151	COPY,FAX,FINGERPRINT,OPN RECOR	$ 170.00	$ 497.00	$ 637.00	$ 300.00	$ 1,486.00	$ 2,229.00	$ 300.00
01-400-154	BAL SHEET OVER/SHORT	$ -	$ (72.00)	$ 91.00	$ -	$ (119.00)	$ -	$ -
01-400-161	INTERNALTRANS FROM WA/WW	$ 135,000.00	$ 145,830.00	$ 160,413.00	$ 175,000.00	$ 87,498.00	$ 175,000.00	$ 175,000.00
01-400-162	TRANFER FUND FROM WA/SE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-163	ADMIN FEE FROM SOLID WASTE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-164	FROM RESERVES	$ -	$ -	$ -	$ 14,500.00	$ -	$ -	$ -
01-400-165	ETMC SUBS COLLECTIONS	$ 37,100.00	$ 37,680.00	$ 38,485.00	$ 38,500.00	$ 26,190.00	$ 39,285.00	$ 39,360.00

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
01-400-166	SALE OF ASSETS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-167	REIMB FROM ANIMAL CONTROL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-170	CEM ASSO 1/2 BRADFORD MOWING	$ 3,000.00	$ 3,000.00	$ 2,250.00	$ 6,000.00	$ 2,500.00	$ 6,000.00	$ 6,000.00
01-400-171	DUES TO BRADFORD CEM ASSO	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-178	REIMBURSEMENT FROM TCDC	$ 96,451.00	$ 45,887.00	$ 81,624.00	$ 43,359.00	$ 51,593.90	$ 68,791.87	$ 50,000.00
01-400-179	GRANT RECEIVING	$ 252,301.00	$ 81,383.00	$ 31,901.00	$ -	$ -	$ -	$ -
01-401-108	DONATIONS TO SESQUINE	$ -	$ -	$ 26,050.00	$ -	$ 26,050.00	$ 26,050.00	$ -
01-400-180	SOLID WASTE COLL RECEIPTS	$ 242,562.00	$ 239,420.00	$ 254,367.00	$ 248,000.00	$ 191,716.05	$ 255,621.40	$ 325,000.00
01-400-181	SOLID WASTE TAX	$ 16,883.00	$ 16,624.00	$ 17,636.00	$ 17,000.00	$ 12,943.12	$ 17,257.49	$ 17,250.00
01-400-182	SOLID WASTE PENALTY	$ 3,655.00	$ 3,915.00	$ 3,931.00	$ 4,200.00	$ 3,666.23	$ 4,888.31	$ 4,900.00
01-400-183	HEALTH INS COPAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-400-184	SPLASH PAD INCOME	$ 245.00	$ -	$ -	$ -	$ -	$ -	$ -
01-400-185	LOCAL BUILDING SEC FUND	$ 135.00	$ 285.00	$ 366.00	$ -	$ 193.00	$ -	$ 193.00
01-400-186	LOCAL TRUENCY PREV FUND	$ 138.00	$ 291.00	$ 373.00	$ -	$ 197.00	$ -	$ 197.00
01-400-187	LOCAL CT TECH FUND	$ 111.00	$ 233.00	$ 299.00	$ -	$ 157.00	$ -	$ 157.00
01-400-188	LOCAL MUNICIPAL JURY FUND	$ 3.00	$ 6.00	$ 7.00	$ -	$ 4.00	$ -	$ 4.00
GENERAL FUND TOTAL REVENUE		$ 2,359,099.00	$ 2,384,284.00	$ 2,615,228.00	$ 2,052,589.00	$ 1,960,509.53	$ 2,145,117.72	$ 2,066,056.00
EXPENDITURES								
EMPLOYEE COST								
01-501-101	SALARIES	$ 154,568.00	$ 160,768.00	$ 173,200.00	$ 171,500.00	$ 69,416.00	$ 164,074.18	$ 184,150.00
01-501-109	MEDICARE SS	$ 2,205.00	$ 2,294.00	$ 2,483.00	$ 2,487.00	$ 995.00	$ 2,351.82	$ 2,670.18
01-501-110	F.I.C.A (SS)	$ 9,429.00	$ 9,811.00	$ 10,615.00	$ 10,633.00	$ 4,254.00	$ 10,054.91	$ 11,417.30
01-501-111	HEALTH INSURANCE	$ 16,184.00	$ 17,348.00	$ 18,028.00	$ 30,144.00	$ 10,251.00	$ 24,229.64	$ 36,005.06
01-501-112	T.M.R.S. RETIREMENT	$ 7,849.00	$ 8,003.00	$ 9,253.00	$ 13,487.00	$ 4,710.00	$ 11,132.73	$ 16,809.68
01-501-113	TEXAS WORKFORCE COM.	$ 553.00	$ 1,049.00	$ 160.00	$ 319.00	$ 2.00	$ 4.73	$ 31.87
01-501-114	WORKER'S COMPENSATION INS	$ 518.00	$ 497.00	$ 539.00	$ 461.00	$ 464.00	$ 464.00	$ 495.29
ADMINISTRATION TOTAL EMPLOYEE COST		$ 191,306.00	$ 199,770.00	$ 214,278.00	$ 229,031.00	$ 90,092.00	$ 212,312.00	$ 251,579.38
CONTRACT/SUPPLIES								
01-501-121	INSPECTIONS/CODE OFFICER	$ 6,570.00	$ 5,000.00	$ 8,438.00	$ 7,200.00	$ 9,900.00	$ 13,200.00	$ 13,200.00
01-501-122	INSP/CODE TRAVEL/TRAIN/POSTAGE	$ -	$ -	$ 168.00	$ -	$ 37.85	$ 56.78	$ 90.00
01-501-123	CITY ATTORNEY/LEGAL ISSUES	$ 14,224.00	$ 10,015.00	$ 11,208.00	$ 14,500.00	$ 10,381.26	$ 13,841.68	$ 15,000.00
01-501-124	AUDIT/CFO/CPA	$ 14,900.00	$ 17,005.00	$ 15,400.00	$ 26,400.00	$ 18,700.00	$ 14,400.00	$ 33,000.00
01-501-125	SCAD/CHRKE TAX APPRAISAL	$ 10,883.00	$ 12,809.00	$ 13,388.00	$ 10,750.00	$ 8,013.75	$ 10,685.00	$ 10,538.38
01-501-126	TAX ATTORNEY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-127	SM CO TAX COLLECTOR	$ 2,235.00	$ -	$ 1,820.00	$ 2,750.00	$ 2,116.50	$ 2,750.00	$ 2,350.00

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 BUDGET
01-501-128	FILING FEES/COPIES	$ 157.00	$ 266.00	$ 262.00	$ 160.00	$ 664.19	$ 1,594.06	$ 1,500.00
01-501-129	OIL & GAS INSPECTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION TOTAL CONTRACT/SUPPLIES		$ 48,969.00	$ 45,095.00	$ 50,684.00	$ 61,760.00	$ 49,813.55	$ 56,527.51	$ 75,678.38
OPERATING EXPENSE								
01-501-130	BUILDING MAINTENANCE/UPKEEP	$ 7,272.00	$ 15,013.00	$ 16,695.00	$ 9,000.00	$ 1,483.33	$ 2,225.00	$ 5,000.00
01-501-131	TECHNOLOGY	$ 17,119.00	$ 9,521.00	$ 6,518.00	$ 14,806.00	$ 13,426.46	$ 20,139.69	$ 19,455.36
01-501-133	Emergency Warning System	$ 2,626.00	$ 3,174.00	$ 39,736.00	$ 5,000.00	$ 2,095.00	$ 5,028.00	$ 6,000.00
01-501-134	UNIFORMS	$ 442.00	$ 522.00	$ 620.00	$ 630.00	$ 594.41	$ 792.55	$ 800.00
01-501-135	COURT SECURITY EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-136	POST OFFICE INS REPAIRS	$ -	$ 10,735.00	$ 139,667.00	$ -	$ -	$ -	$ -
01-501-141	TELEPHONE	$ 2,942.00	$ 5,924.00	$ 4,570.00	$ 4,200.00	$ 2,630.34	$ 3,507.12	$ 3,500.00
01-501-142	ELECTRICITY & GAS	$ 5,328.00	$ 5,097.00	$ 5,874.00	$ 5,500.00	$ 3,547.28	$ 4,729.71	$ 4,750.00
01-501-150	OFFICE SUPPLIES	$ 7,022.00	$ 10,336.00	$ 5,226.00	$ 5,000.00	$ 2,924.15	$ 4,386.23	$ 4,500.00
01-501-151	FORMS	$ 64.00	$ 88.00	$ 613.00	$ 1,100.00	$ 4,298.58	$ 5,731.44	$ 6,000.00
01-501-154	POSTAGE	$ 1,819.00	$ 2,229.00	$ 899.00	$ 1,200.00	$ 1,096.95	$ 1,462.60	$ 1,500.00
01-501-155	ADS/NOTICES	$ 4,057.00	$ 4,178.00	$ 4,010.00	$ 2,000.00	$ 429.67	$ 644.51	$ 1,000.00
01-501-160	PROFESSIONAL SERVICES	$ 17,511.00	$ 4,253.00	$ 10,414.00	$ 3,000.00	$ 3,479.33	$ 5,219.00	$ 3,000.00
01-501-161	CODE ENFORCEMENT ACTIONS	$ 6,524.00	$ -	$ -	$ 3,000.00	$ 1,732.00	$ 2,598.00	$ 3,000.00
01-501-170	TRAINING/TRAVEL	$ 1,830.00	$ 3,887.00	$ 4,401.00	$ 5,000.00	$ 3,258.86	$ 4,345.15	$ 5,000.00
01-501-171	MEMBERSHIP/DUES	$ 2,123.00	$ 3,438.00	$ 2,731.00	$ 2,200.00	$ 2,139.07	$ 2,852.09	$ 3,000.00
01-501-172	TML SERVICES/BOOKS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-173	ETCOG FEES	$ -	$ -	$ -	$ 250.00	$ -	$ 250.00	$ 250.00
01-501-174	SPLASH PAD EXPENSE	$ 2,108.00	$ 196.00	$ 261.00	$ 500.00	$ 1,915.00	$ 1,670.00	$ 2,000.00
01-501-175	SESQUICENTENNIAL EXPENSE	$ -	$ -	$ 28,378.00	$ -	$ 17,937.00	$ 17,937.00	$ -
01-501-180	RISK INSURANCE	$ 5,353.00	$ 5,353.00	$ 3,868.00	$ 7,145.00	$ 7,145.00	$ 7,145.00	$ 7,926.05
01-501-181	ELECTION COSTS	$ -	$ -	$ -	$ 7,500.00	$ -	$ -	$ 7,500.00
01-501-182	EXP TO REIM BY TCDC	$ 8,785.00	$ 10,406.00	$ 40,028.00	$ 11,000.00	$ 14,081.26	$ 18,775.01	$ 18,775.00
01-501-183	MISCELLANEOUS	$ 76.00	$ 8,251.00	$ 15,428.00	$ 300.00	$ -	$ -	$ 300.00
01-501-184	PAID TO OTHER AGENCY	$ 500.00	$ 500.00	$ 765.00	$ -	$ 500.00	$ 1,200.00	$ 500.00
01-501-186	CITY'S CONTRIB TO LIBRARY UTIL	$ 15,000.00	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ 10,000.00	$ 20,000.00	$ 20,000.00
01-501-187	CONTRIUTION TO WA/SE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-188	SALES TAX PORTION TO ECON DEV	$ 186,882.00	$ 209,399.00	$ 171,609.00	$ 211,667.00	$ 85,390.00	$ 200,165.88	$ 200,000.00
01-501-189	GRANT EXPENDITURES	$ 379,199.00	$ -	$ -	$ -	$ 46,704.00	$ 46,707.00	$ -
ADMINISTRATION TOTAL OPERATING EXPENSE		$ 674,582.00	$ 327,500.00	$ 522,311.00	$ 319,998.00	$ 226,807.69	$ 377,510.96	$ 323,756.41

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	PROJECTED YEAR END ----------)	2023 - 2024 BUDGET
CAPITAL EXP. & DEBT SRVC							
01-501-190 CAPITAL PURCHASE	$ 16,300.00	$ -	$ 7,277.00	$ 7,277.41	$ -	$ 7,277.00	$ 7,277.41
01-501-191 TECHNOLOGY UPGRADES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-194 DEBT SERVICE 1996 REFUNDING BD	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-195 TEXCLASS INVESTMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-501-197 REINSTATE RESERVE BAL.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADMINISTRATION TOTAL CAPITAL EXP. & DEBT SRVC	$ 16,300.00	$ -	$ 7,277.00	$ 7,277.41	$ -	$ 7,277.00	$ 7,277.41
ADMINISTRATION TOTAL EXPENDITURES	$ 931,157.00	$ 572,365.00	$ 794,550.00	$ 618,066.41	$ 366,713.24	$ 653,627.47	$ 658,291.58
STREETS							
EXPENDITURES							
EMPLOYEE COST							
01-502-101 SALARIES	$ 48,316.00	$ 62,237.00	$ 47,155.00	$ 76,832.00	$ 23,911.00	$ 56,516.91	$ 67,268.80
01-502-102 OVERTIME FUND	$ 1,702.00	$ 1,158.00	$ 2,456.00	$ 1,050.00	$ 1,762.00	$ 4,164.73	$ 700.00
01-502-109 MEDICARE SS	$ 722.00	$ 894.00	$ 666.00	$ 1,129.00	$ 334.00	$ 789.45	$ 985.55
01-502-110 F.I.C.A (SS)	$ 3,086.00	$ 3,822.00	$ 2,848.00	$ 4,829.00	$ 1,428.00	$ 3,375.27	$ 4,214.07
01-502-111 HEALTH INSURANCE	$ 12,628.00	$ 15,556.00	$ 12,870.00	$ 23,350.00	$ 4,628.00	$ 10,938.91	$ 22,368.41
01-502-112 T.M.R.S. RETIREMENT	$ 2,710.00	$ 3,295.00	$ 2,721.00	$ 6,356.00	$ 1,786.00	$ 4,221.45	$ 6,323.48
01-502-113 TEXAS WORKFORCE COM.	$ 279.00	$ 521.00	$ 92.00	$ 275.00	$ 13.00	$ 30.73	$ 18.00
01-502-114 WORKER'S COMPENSATION INS	$ 3,728.00	$ 2,662.00	$ 3,861.00	$ 3,893.00	$ 3,893.00	$ 3,893.00	$ 3,397.57
STREETS TOTAL EMPLOYEE COST	$ 73,171.00	$ 90,145.00	$ 72,669.00	$ 117,714.00	$ 37,755.00	$ 83,930.45	$ 105,275.88
CONTRACT/SUPPLIES							
01-502-123 TOOLS	$ 185.00	$ 189.00	$ 6.00	$ 500.00	$ 407.63	$ 543.51	$ 500.00
01-502-124 MOSQUITO SPRAYING	$ -	$ 232.00	$ -	$ 350.00	$ -	$ -	$ 350.00
01-502-125 SUPPLIES	$ 792.00	$ 1,726.00	$ 557.00	$ 1,500.00	$ 257.16	$ 342.88	$ 750.00
01-502-126 STREET SIGNS	$ 735.00	$ 749.00	$ 522.00	$ 1,000.00	$ 5.30	$ 12.72	$ 500.00
01-502-127 SAFETY EQUIPMENT	$ 633.00	$ 6,006.00	$ 269.00	$ 750.00	$ 429.99	$ 573.32	$ 650.00
STREETS TOTAL CONTRACT/SUPPLIES	$ 2,345.00	$ 8,902.00	$ 1,354.00	$ 4,100.00	$ 1,100.08	$ 1,472.43	$ 2,750.00

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- 2022-2023 ------- CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ----------)	**2023 - 2024 BUDGET**
OPERATING EXPENSE								
01-502-130	UNIFORMS	$ 746.00	$ 845.00	$ 1,096.00	$ 1,300.00	$ 1,088.23	$ 1,450.97	**$ 1,500.00**
01-502-131	TECHNOLOGY FUND	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
01-502-132	TRUCK EXPENSE/MACHINERY UPKEEP	$ 22,894.00	$ 16,388.00	$ 17,544.00	$ 15,000.00	$ 10,046.97	$ 13,395.96	**$ 13,500.00**
01-502-133	STREET REPAIRS	$ 52,146.00	$ 16,176.00	$ 6,846.00	$ 75,000.00	$ -	$ 75,000.00	**$ 75,000.00**
01-502-134	DRAINAGE/DITCHES/ETC	$ 861.00	$ 147.00	$ 36,421.00	$ 4,000.00	$ 111,280.00	$ 3,000.00	**$ 4,000.00**
01-502-138	FUEL	$ 4,396.00	$ 4,282.00	$ 6,046.00	$ 7,000.00	$ 3,547.80	$ 4,730.40	**$ 5,000.00**
01-502-141	TELEPHONE	$ 597.00	$ 507.00	$ 523.00	$ 600.00	$ 321.58	$ 428.77	**$ 500.00**
01-502-142	ELECTRICITY/STREET LIGHTS	$ 47,880.00	$ 49,846.00	$ 53,537.00	$ 50,500.00	$ 37,111.96	$ 49,482.61	**$ 50,500.00**
01-502-151	FORMS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
01-502-161	PROFFESIONAL SERVICES	$ 43,973.00	$ 12,429.00	$ 5,375.00	$ 5,000.00	$ 31,541.00	$ 42,054.67	**$ 5,000.00**
01-502-180	RISK NSURANCE	$ 2,125.00	$ 2,203.00	$ 2,528.00	$ 2,750.00	$ 2,749.51	$ 2,750.00	**$ 2,119.40**
01-502-183	MISCELLANEOUS EXPENSE	$ 31.00	$ 658.00	$ -	$ -	$ -	$ -	**$ -**
STREETS TOTAL OPERATING EXPENSE		$ 175,649.00	$ 103,481.00	$ 129,916.00	$ 161,150.00	$ 197,687.05	$ 192,293.39	**$ 157,119.40**
CAPITAL EXP. & DEBT SRVC								
01-502-190	CAPITAL PURCHASE	$ 101,435.00	$ 73,551.00	$ 15,111.00	$ 8,971.63	$ 240,129.00	$ 240,129.00	**$ 8,971.63**
STREETS TOTAL CAPITAL EXP. & DEBT SRVC		$ 101,435.00	$ 73,551.00	$ 15,111.00	$ 8,971.63	$ 240,129.00	$ 240,129.00	**$ 8,971.63**
STREETS TOTAL EXPENDITURES		$ 352,600.00	$ 276,079.00	$ 219,050.00	$ 291,935.63	$ 476,671.13	$ 517,825.27	**$ 274,116.91**

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
POLICE								
REVENUES								
01-403-123	RETAINED REVENUE COURT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-403-169	SEIZED ITEMS/FORFEITED PROP	$ 4,286.00	$ -	$ -	$ -	$ 3,841.00	$ 3,841.00	$ -
POLICE TOTAL REVENUE		$ 4,286.00	$ -	$ -	$ -	$ 3,841.00	$ 3,841.00	$ -
EXPENDITURES								
EMPLOYEE COST								
01-503-100	POLICE SALARIES	$ 440,142.00	$ 444,949.00	$ 478,762.00	$ 471,672.00	$ 204,655.00	$ 483,730.00	$ 421,007.20
01-503-102	POLICE HOLIDAY PAY	$ -	$ -	$ -	$ 7,250.00	$ -	$ 7,250.00	$ 7,250.00
01-503-109	MEDICARE SS	$ 6,003.00	$ 5,999.00	$ 6,534.00	$ 6,944.00	$ 2,783.00	$ 6,578.00	$ 6,209.73
01-503-110	F.I.C.A (SS)	$ 25,670.00	$ 25,651.00	$ 27,940.00	$ 29,693.00	$ 11,901.00	$ 28,129.64	$ 26,551.95
01-503-111	HEALTH INSURANCE	$ 77,321.00	$ 78,046.00	$ 85,272.00	$ 95,020.00	$ 47,837.00	$ 113,069.27	$ 90,898.90
01-503-112	T.M.R.S. RETIREMENT	$ 24,875.00	$ 24,888.00	$ 26,887.00	$ 39,089.00	$ 14,171.00	$ 33,495.09	$ 39,462.83
01-503-113	TEXAS WORKFORCE COM.	$ 1,440.00	$ 2,561.00	$ 351.00	$ 900.00	$ -	$ -	$ 72.00
01-503-114	WORKER'S COMPENSATION INS	$ 13,689.00	$ 14,040.00	$ 15,129.00	$ 15,359.00	$ 15,359.00	$ 15,359.00	$ 13,833.75
POLICE TOTAL EMPLOYEE COST		$ 589,140.00	$ 596,134.00	$ 640,875.00	$ 665,927.00	$ 296,706.00	$ 687,611.00	$ 605,286.36
OPERATING EXPENSE								
01-503-132	VEHICLE REPAIR	$ 19,239.00	$ 14,481.00	$ 11,312.00	$ 13,000.00	$ 7,847.03	$ 10,462.71	$ 11,000.00
01-503-138	FUEL	$ 12,118.00	$ 16,460.00	$ 26,261.00	$ 25,000.00	$ 18,799.68	$ 25,066.24	$ 25,000.00
01-503-139	WIRELESS SERVICE (LAPTOP)	$ 3,252.00	$ 3,043.00	$ 3,526.00	$ 3,200.00	$ 2,431.26	$ 3,241.68	$ 3,250.00
01-503-141	TELEPHONE/PAGER	$ 3,934.00	$ 3,704.00	$ 4,375.00	$ 4,600.00	$ 3,414.23	$ 4,552.31	$ 5,500.00
01-503-150	POLICE OFFICE SUPPLIES	$ 3,328.00	$ 5,571.00	$ 2,659.00	$ 3,000.00	$ 2,932.39	$ 3,909.85	$ 4,000.00
01-503-151	FORMS	$ 451.00	$ 67.00	$ 340.00	$ 700.00	$ -	$ 700.00	$ 700.00
01-503-152	SCHOOL RESOURCE OFFICER	$ 5,312.00	$ (11,907.00)	$ 599.00	$ 500.00	$ 341.07	$ 511.61	$ -
01-503-153	POLICE EQUIPMENT	$ 10,012.00	$ 7,286.00	$ 9,002.00	$ 5,000.00	$ 4,172.47	$ 6,258.71	$ 5,000.00
01-503-160	FINES SUBMITTED TO STATE COMP	$ 22.00	$ 10,845.00	$ 8,455.00	$ 10,000.00	$ 6,131.18	$ 8,174.91	$ 8,250.00
01-503-161	FINES SUBMITTED M.C. TECH	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-162	FINES SUBMITTED M.C. SECURITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-165	CORPORATE COURT COST	$ 390.00	$ -	$ -	$ -	$ 1,087.50	$ 1,450.00	$ 1,500.00
01-503-166	JAIL FEE'S	$ 910.00	$ 50.00	$ 280.00	$ 1,250.00	$ -	$ 1,250.00	$ 1,250.00
01-503-167	PROFESSIONAL SERVICES	$ 18,529.00	$ 3,491.00	$ 1,818.00	$ 3,000.00	$ 3,890.17	$ 5,186.89	$ 4,000.00
01-503-169	GRANT EXP TO BE REIM	$ -	$ -	$ 7.00	$ -	$ -	$ -	

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
01-503-170	TRAINING/TRAVEL	$ 2,109.00	$ 4,210.00	$ 1,857.00	$ 5,000.00	$ 5,289.38	$ 7,052.51	$ 7,250.00
01-503-171	MEMBERSHIP DUES	$ 1,578.00	$ 1,578.00	$ 1,754.00	$ 4,000.00	$ 2,099.00	$ 2,798.67	$ 3,000.00
01-503-174	SMITH COUNTY DISPATCHING	$ 18,764.00	$ 22,221.00	$ 26,174.00	$ 29,891.00	$ -	$ -	$ 2,500.00
01-503-175	EXP/STATE PORTION TECLEOSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-176	K-9 EXPENSES	$ -	$ -	$ 13,170.00	$ 5,000.00	$ 7,246.86	$ 9,662.48	$ 2,500.00
01-503-179	TECHNOLOGY	$ 9,733.00	$ 7,411.00	$ 10,135.00	$ 8,613.00	$ 10,775.62	$ 16,163.43	$ 13,603.18
01-503-180	RISK INSURANCE	$ 11,542.00	$ 12,122.00	$ 12,683.00	$ 13,725.00	$ 13,724.68	$ 13,725.00	$ 14,263.88
01-503-181	DRUG INTERVENTION FUND	$ 83.00	$ 19.00	$ -	$ -	$ -	$ -	$ 150.00
01-503-182	SEIZED/FORFEITED ITEM EXP	$ 1,586.00	$ 2,551.00	$ -	$ -	$ 200.00	$ 480.00	$ -
01-503-183	MISCELLANEOUS EXPENSE	$ 351.00	$ 156.00	$ 6.00	$ -	$ 9.63	$ 23.11	$ 500.00
01-503-184	FUND RAISER ACCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-185	UNIFORMS	$ 3,690.00	$ 3,605.00	$ 2,923.00	$ 1,200.00	$ 4,465.20	$ 5,953.60	$ 4,500.00
POLICE TOTAL OPERATING EXPENSE		$ 126,933.00	$ 106,964.00	$ 137,336.00	$ 136,679.00	$ 94,857.35	$ 126,623.69	$ 117,717.06
CAPITAL EXP. & DEBT SRVC								
01-503-192	CAPITAL/VEHICLES	$ -	$ 61,983.00	$ 115,248.00	$ -	$ -	$ -	$ -
01-503-194	CAPITAL - RADAR/RADIO	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-503-197	REINSTATE RES.BAL FOR VEHICLE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
POLICE TOTAL CAPITAL EXP. & DEBT SRVC		$ -	$ 61,983.00	$ 115,248.00	$ -	$ -	$ -	$ -
POLICE TOTAL EXPENDITURES		$ 716,073.00	$ 765,081.00	$ 893,459.00	$ 802,606.00	$ 391,563.35	$ 814,234.69	$ 723,003.42

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	**2023 - 2024 BUDGET**
FIRE							
EXPENDITURES							
OPERATING EXPENSE							
01-504-178 CONTRACT FEE - AMB SRVS ETEMS	$ 35,749.00	$ 36,394.00	$ 40,527.00	$ 37,200.00	$ 15,869.20	$ 38,086.08	**$ 38,100.00**
01-504-179 CONTRACT FEE/TROUP VOL FIRE	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
01-504-180 RISK INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
01-504-182 EMS ADMIN FEES	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
01-504-183 MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
FIRE TOTAL OPERATING EXPENSE	$ 35,749.00	$ 36,394.00	$ 40,527.00	$ 37,200.00	$ 15,869.20	$ 38,086.08	**$ 38,100.00**
CAPITAL EXP. & DEBT SRVC							
01-504-190 CAPITAL PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
FIRE TOTAL CAPITAL EXP. & DEBT SRVC	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
FIRE TOTAL EXPENDITURES	$ 35,749.00	$ 36,394.00	$ 40,527.00	$ 37,200.00	$ 15,869.20	$ 38,086.08	**$ 38,100.00**

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	**2023 - 2024 BUDGET**
PARKS								
EXPENDITURES								
EMPLOYEE COST								
01-505-101	SALARIES	$ 27,898.00	$ 29,199.00	$ 29,231.00	$ 30,283.00	$ 12,373.00	$ 29,245.27	**$ 31,876.83**
01-505-102	OVERTIME FUND	$ -	$ -	$ 728.00	$ 500.00	$ 770.00	$ 1,820.00	**$ 500.00**
01-505-109	MEDICARE SS	$ 401.00	$ 420.00	$ 431.00	$ 446.00	$ 186.00	$ 439.64	**$ 469.46**
01-505-110	F.I.C.A. (SS)	$ 1,714.00	$ 1,795.00	$ 1,842.00	$ 1,909.00	$ 796.00	$ 1,881.45	**$ 2,007.36**
01-505-111	HEALTH INSURANCE	$ 6,626.00	$ 8,456.00	$ 7,946.00	$ 9,370.00	$ 4,660.00	$ 11,014.55	**$ 11,198.78**
01-505-112	T.M.R.S. RETIREMENT	$ 1,577.00	$ 1,636.00	$ 1,684.00	$ 2,527.00	$ 904.00	$ 2,136.73	**$ 3,012.18**
01-505-113	TEXAS WORKFORCE COM.	$ 144.00	$ 252.00	$ 6.00	$ 90.00	$ -	$ -	**$ 9.00**
01-505-114	WORKMENS COMPENSATION INS	$ 885.00	$ 811.00	$ 842.00	$ 729.00	$ 90.00	$ 90.00	**$ 766.74**
PARKS TOTAL EMPLOYEE COST		$ 39,245.00	$ 42,569.00	$ 42,710.00	$ 45,854.00	$ 19,779.00	$ 46,627.64	**$ 49,840.35**
CONTRACT/SUPPLIES								
01-505-127	SAFETY EQUIPMENT	$ 262.00	$ 595.00	$ 47.00	$ 275.00	$ 19.45	$ 29.18	**$ -**
PARKS TOTAL CONTRACT/SUPPLIES		$ 262.00	$ 595.00	$ 47.00	$ 275.00	$ 19.45	$ 29.18	**$ -**
OPERATING EXPENSE								
01-505-130	EQUIPMENT/EQUIP REPAIRS	$ 1,426.00	$ 2,438.00	$ 1,712.00	$ 1,750.00	$ 1,289.17	$ 1,933.76	**$ 1,750.00**
01-505-131	TECHNOLOGY FUND	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
01-505-132	TRUCK EXPENSE/MACHINERY UPKEEP	$ 503.00	$ 768.00	$ 760.00	$ 1,500.00	$ 60.86	$ 91.29	**$ 1,000.00**
01-505-138	FUEL	$ 1,714.00	$ 2,015.00	$ 3,259.00	$ 3,000.00	$ 2,196.19	$ 3,294.29	**$ 3,500.00**
01-505-142	ELECTRICITY	$ 160.00	$ 136.00	$ 107.00	$ 225.00	$ 90.05	$ 135.08	**$ 225.00**
01-505-180	RISK INSURANCE	$ 534.00	$ 534.00	$ 530.00	$ 539.00	$ 539.29	$ 539.00	**$ 913.54**
01-505-182	MOWING/OUT TO ACO DEPT.	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
01-505-183	MISC PARK UPKEEP	$ 1,819.00	$ 1,041.00	$ 1,432.00	$ 2,000.00	$ 286.35	$ 429.53	**$ 2,000.00**
01-505-184	UNIFORMS	$ 546.00	$ 467.00	$ 638.00	$ 600.00	$ 448.12	$ 672.18	**$ 700.00**
PARKS TOTAL OPERATING EXPENSE		$ 6,702.00	$ 7,399.00	$ 8,438.00	$ 9,614.00	$ 4,910.03	$ 7,095.11	**$ 10,088.54**

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
CAPITAL EXP. & DEBT SRVC							
01-505-190 PARKS CAPITAL EXPENSE	$ 110,615.00	$ -	$ -	$ 10,000.00	$ 4,479.00	$ 10,000.00	$ -
TOTAL CAPITAL EXP. & DEBT SRVC	$ 110,615.00	$ -	$ -	$ 10,000.00	$ 4,479.00	$ 10,000.00	$ -
PARKS TOTAL EXPENDITURES	$ 156,824.00	$ 50,563.00	$ 51,195.00	$ 65,743.00	$ 29,187.48	$ 63,751.92	$ 59,928.89
CEMETERY							
EXPENDITURES							
EMPLOYEE COST							
01-506-101 SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-109 MEDICARE SS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-110 F.I.C.A. (SS)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-111 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-112 T.M.R.S. RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-113 TEXAS WORKFORCE COM.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-114 WORKERS COMPENSATION INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEMETERY TOTAL EMPLOYEE COST	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CONTRACT/SUPPLIES							
01-506-127 SAFETY EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEMETERY TOTAL CONTRACT/SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OPERATING EXPENSE							
01-506-135 MISC CEMETERY UPKEEP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-136 DUES TO BRADFORD CEM ASSO.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-138 FUEL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-167 MOW BRADFORD	$ 9,000.00	$ 9,000.00	$ 10,750.00	$ 12,000.00	$ 5,000.00	$ 12,000.00	$ 12,000.00
01-506-168 MOW CITY/OUT TO ACO DEPT.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-506-180 RISK INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CEMETERY TOTAL OPERATING EXPENSE	$ 9,000.00	$ 9,000.00	$ 10,750.00	$ 12,000.00	$ 5,000.00	$ 12,000.00	$ 12,000.00

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	**2023 - 2024 BUDGET**
CAPITAL EXP. & DEBT SRVC							
01-506-190 CAPITAL EXPENsE	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
CEMETERY CAPITAL EXP. & DEBT SRVC	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
CEMETERY TOTAL EXPENDITURES	$ 9,000.00	$ 9,000.00	$ 10,750.00	$ 12,000.00	$ 5,000.00	$ 12,000.00	**$ 12,000.00**

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- 2022-2023 ------- CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ----------)	**2023 - 2024 BUDGET**
GARBAGE							
EXPENDITURES							
OPERATING EXPENSE							
01-507-168 CONTRACT FEES	$ 153,735.00	$ 184,288.00	$ 191,893.00	$ 193,000.00	$ 134,634.46	$ 201,951.69	**$ 256,478.65**
01-507-169 STATE SALES TAX	$ 16,053.00	$ 19,108.00	$ 18,176.00	$ 18,000.00	$ 10,740.09	$ 16,110.14	**$ 21,159.49**
01-507-170 ADM. FEES	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
01-507-183 MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
GARBAGE TOTAL OPERATING EXPENSE	$ 169,788.00	$ 203,396.00	$ 210,069.00	$ 211,000.00	$ 145,374.55	$ 218,061.83	**$ 277,638.13**
CAPITAL EXP. & DEBT SRVC							
01-507-190 CAPITAL PURCHSAE	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
GARBAGE TOTAL CAPITAL EXP. & DEBT SRVC	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
GARBAGE TOTAL EXPENDITURES	$ 169,788.00	$ 203,396.00	$ 210,069.00	$ 211,000.00	$ 145,374.55	$ 218,061.83	**$ 277,638.13**

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	PROJECTED YEAR END ----------)	2023 - 2024 BUDGET
ACO							
EXPENDITURES							
EMPLOYEE COST							
01-509-101 SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-102 OVERTIME FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-109 MEDICARE SS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-110 F.I.C.A. (SS)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-111 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-112 T.M.R.S. RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-113 TEXAS WORKFORCE COM.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-114 WORKER'S COMPENSATION INS	$ 2,102.00	$ -	$ -	$ -	$ -	$ -	$ -
ANIMAL CONTROL TOTAL EMPLOYEE COST	$ 2,102.00	$ -	$ -	$ -	$ -	$ -	$ -
OPERATING EXPENSE							
01-509-130 UNIFORMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-131 TECHNOLOGY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-132 TRUCK REPAIR	$ 1,712.00	$ -	$ -	$ -	$ -	$ -	$ -
01-509-138 FUEL	$ 1,054.00	$ -	$ -	$ -	$ -	$ -	$ -
01-509-141 TELEPHONE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-145 KENNEL OPERATIONS	$ 510.00	$ 325.00	$ -	$ -	$ -	$ -	$ -
01-509-148 SUPPLIES	$ 79.00	$ -	$ -	$ -	$ -	$ -	$ -
01-509-151 FORMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-160 PROFFESIONAL SERVICES	$ 475.00	$ 1,997.00	$ 75.00	$ 13,000.00	$ -	$ 13,000.00	$ 13,000.00
01-509-170 TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01-509-180 RISK INSURANCE	$ 525.00	$ -	$ -	$ -	$ -	$ -	$ 709.00
ANIMAL CONTROL TOTAL OPERATING EXPENSE	$ 4,355.00	$ 2,322.00	$ 75.00	$ 13,000.00	$ -	$ 13,000.00	$ 13,709.00
CAPITAL EXP. & DEBT SRVC							
01-509-190 CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANIMAL CONTROL TOTAL CAPITAL EXP. & DEBT SRVC	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANIMAL CONTROL TOTAL EXPENDITURES	$ 6,457.00	$ 2,322.00	$ 75.00	$ 13,000.00	$ -	$ 13,000.00	$ 13,709.00

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
PENSIONS							
EXPENDITURES							
EMPLOYEE COST							
01-515-112 PENSION EXPENSE	$ (14,114.00)	$ -	$ -	$ -	$ -	$ -	$ -
01-515-113 GASB 75 OPEB EXP ADJ	$ 4,969.00	$ -	$ -	$ -	$ -	$ -	$ -
01-515-115 GL DEATH BENEFIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PENSIONS TOTAL EMPLOYEE COST	$ (9,145.00)	$ -	$ -	$ -	$ -	$ -	$ -
PENSIONS TOTAL EXPENDITURES	$ (9,145.00)	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL FUND TOTAL REVENUES	$ 2,363,385.00	$ 2,384,284.00	$ 2,615,228.00	$ 2,052,589.00	$ 1,964,350.53	$ 2,148,958.72	$ 2,066,056.00
GENERAL FUND TOTAL EXPENDITURES	$ 2,377,648.00	$ 1,915,200.00	$ 2,219,675.00	$ 2,051,551.04	$ 1,430,378.95	$ 2,330,587.25	$ 2,056,787.93
GENERAL FUND REVENUE OVER/(UNDER) EXPENDITURES	$ (14,263.00)	$ 469,084.00	$ 395,553.00	$ 1,037.96	$ 533,971.58	$ (181,628.54)	$ 9,268.07

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
04 -LIBRARY FUND								
REVENUES								
04-408-103	CONTRIBUTION FROM CITY	$ 15,000.00	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ 10,000.00	$ 20,000.00	$ 20,000.00
04-408-140	INTEREST INCOME	$ 172.00	$ 19.00	$ 259.00	$ 100.00	$ 411.00	$ 986.40	$ 100.00
04-408-141	DONATION - CAMERON	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
04-408-142	DONATION-FRIENDS OF THE LIBRY	$ 919.00	$ 607.00	$ 3,452.00	$ 3,000.00	$ 2,772.00	$ 2,772.00	$ 3,000.00
04-408-143	DONATION-JARVIS	$ 20,000.00	$ -	$ 30,000.00	$ 20,000.00	$ 29,600.00	$ 29,600.00	$ 20,000.00
04-408-144	MEALS ON WHEELS DONATION	$ 1,000.00	$ 460.00	$ -	$ -	$ -	$ -	
04-408-145	DONATIONS	$ 21,935.00	$ 19,040.00	$ 23,205.00	$ 26,748.00	$ 38,200.00	$ 45,000.00	$ 28,661.37
04-408-146	JARVIS DONATION FOR CLERK	$ 20,318.00	$ -	$ -	$ 11,330.00	$ 10,400.00	$ 10,400.00	$ 13,443.72
04-408-147	MEMORIALS,ETC.	$ 3,250.00	$ 1,740.00	$ 9,475.00	$ 2,000.00	$ 150.00	$ 360.00	$ 2,000.00
04-408-149	NEXT YEARS DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-408-150	TCDC CONTRIBUTION							$ 5,000.00
04-408-161	FOUNDATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-408-162	GRANT	$ 87,881.00	$ 8,952.00	$ 7,828.00	$ -	$ -	$ -	$ -
04-408-163	RESTRICTED FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-408-164	GROUND/MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-408-169	FROM RESERVES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04-408-170	FROM OTHER AGENCIES	$ 48,350.00	$ 1,589.00	$ 574.00	$ -	$ 500.00	$ 500.00	$ -
04-408-171	RENTALS,FINES & COPIER	$ 3,314.00	$ 3,993.00	$ 6,811.00	$ 4,000.00	$ 2,819.00	$ 6,765.60	$ 5,000.00
04-408-190	UNREALIZED GAINS/LOSSES	$ 13,305.00	$ -	$ -	$ -	$ -	$ -	$ -
04-408-195	LIBRARY END INT/DIV	$ 3,846.00	$ -	$ -	$ -	$ -	$ -	$ -
04-408-196	LIBRARY END REL LOSS/GAIN	$ 3,851.00	$ -	$ -	$ -	$ -	$ -	$ -
LIBRARY TOTAL REVENUE		$ 248,141.00	$ 56,400.00	$ 111,604.00	$ 97,178.00	$ 104,852.00	$ 126,384.00	$ 107,205.09

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	**2023 - 2024 BUDGET**
EXPENDITURES								
EMPLOYEE COST								
04-508-100	SALARIES	$ 27,690.00	$ 29,421.00	$ 29,867.00	$ 30,248.00	$ 13,297.00	$ 31,429.27	**$ 32,970.60**
04-508-101	CLERK SALARY	$ 8,401.00	$ 10,001.00	$ 9,101.00	$ 10,400.00	$ 4,400.00	$ 10,400.00	**$ 12,480.00**
04-508-102	MERIT PAY	$ 1,000.00	$ -	$ -	$ 500.00	$ -	$ -	**$ 500.00**
04-508-109	MEDICARE SS	$ 523.00	$ 572.00	$ 565.00	$ 597.00	$ 257.00	$ 607.45	**$ 666.28**
04-508-110	F.I.C.A.	$ 2,238.00	$ 2,444.00	$ 2,416.00	$ 2,524.00	$ 1,097.00	$ 2,592.91	**$ 2,848.94**
04-508-111	HEALTH INSURANCE	$ 6,016.00	$ 7,621.00	$ 8,177.00	$ 9,378.00	$ 4,681.00	$ 11,064.18	**$ 11,216.06**
04-508-112	T.M.R.S. RETIREMENT	$ 1,565.00	$ 1,648.00	$ 1,678.00	$ 2,679.00	$ 914.00	$ 2,160.36	**$ 3,113.94**
04-508-113	TEXAS WORKFORCE COM.	$ 216.00	$ 459.00	$ 146.00	$ 180.00	$ 5.00	$ 11.82	**$ 18.00**
04-508-114	WORKER'S COMPENSATION INS	$ 175.00	$ 164.00	$ 168.00	$ 156.00	$ 156.00	$ 156.00	**$ 173.79**
LIBRARY TOTAL EMPLOYEE COST		$ 47,824.00	$ 52,330.00	$ 52,118.00	$ 56,662.00	$ 24,807.00	$ 58,422.00	**$ 63,987.61**

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- 2022-2023 ------- CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ----------)	2023 - 2024 BUDGET
OPERATING EXPENSE								
04-508-130	CLEANING SERVICE	$ 943.00	$ 316.00	$ 712.00	$ 3,000.00	$ 678.00	$ 1,627.20	$ 3,300.00
04-508-131	CLEANING SUPPLIES	$ 480.00	$ 871.00	$ 287.00	$ 900.00	$ 212.00	$ 508.80	$ 900.00
04-508-135	BUILDING MAINTENANCE	$ 4,379.00	$ 8,733.00	$ 17,370.00	$ 6,000.00	$ 2,078.00	$ 4,987.20	$ 6,000.00
04-508-141	TELEPHONE	$ 2,287.00	$ 3,092.00	$ 2,575.00	$ 2,700.00	$ 1,073.00	$ 2,575.20	$ 2,700.00
04-508-142	UTILITIES	$ 6,704.00	$ 4,619.00	$ 6,279.00	$ 6,500.00	$ 2,282.00	$ 5,476.80	$ 6,500.00
04-508-151	FORMS	$ 100.00	$ -	$ 100.00	$ -	$ -	$ -	$ -
04-508-153	BOOKS	$ 6,504.00	$ 6,197.00	$ 6,587.00	$ 7,000.00	$ 1,158.00	$ 2,779.20	$ 7,000.00
04-508-154	TECHNOLOGY	$ 3,522.00	$ 2,932.00	$ 6,368.00	$ 4,000.00	$ 4,920.00	$ 5,000.00	$ 6,000.00
04-508-155	OFFICE SUPPLIES/POSTAGE	$ 957.00	$ 1,303.00	$ 1,221.00	$ 1,500.00	$ 453.00	$ 1,087.20	$ 1,500.00
04-508-156	GRANTS	$ 6,772.00	$ 8,022.00	$ 8,319.00	$ -	$ -	$ -	$ -
04-508-157	EQUIPMENT LEASE	$ 1,548.00	$ 1,692.00	$ 1,663.00	$ 2,000.00	$ 710.00	$ 1,704.00	$ 2,000.00
04-508-170	FOL EXPENSE LINE	$ 685.00	$ 660.00	$ 478.00	$ 500.00	$ 221.00	$ 530.40	$ 500.00
04-508-171	TRAVEL	$ -	$ -	$ -	$ 250.00	$ -	$ -	$ 250.00
04-508-172	TRAINING	$ 30.00	$ -	$ -	$ 250.00	$ -	$ -	$ 250.00
04-508-173	MEMBERSHIP DUES	$ 230.00	$ 153.00	$ 225.00	$ 200.00	$ 194.00	$ 465.60	$ 300.00
04-508-180	RISK INSURANCE	$ 1,010.00	$ 1,038.00	$ 1,165.00	$ 1,416.00	$ 1,416.00	$ 1,416.00	$ 1,717.48
04-508-182	GROUND MAINTENANCE	$ 2,888.00	$ 1,900.00	$ 1,650.00	$ 4,000.00	$ 900.00	$ 2,160.00	$ 4,000.00
04-508-183	MISCELLANEOUS	$ 251.00	$ -	$ -	$ -	$ 193.00	$ 463.20	$ -
04-508-184	PROGRAMMING	$ -	$ -	$ -	$ -	$ 4.00	$ 9.60	$ 300.00
LIBRARY TOTAL OPERATING EXPENSE		$ 39,290.00	$ 41,528.00	$ 54,999.00	$ 40,216.00	$ 16,492.00	$ 30,790.40	$ 43,217.48
CAPITAL EXP. & DEBT SRVC								
04-508-190	FACILITY EXPANSION	$ -	$ -	$ -	$ -	$ -	$ -	
04-508-195	LIB ENDOWMENT FEES	$ 125.00	$ -	$ -	$ -	$ -	$ -	
04-508-196	LIB END W/D	$ 9,018.00	$ -	$ -	$ -	$ -	$ -	
LIBRARY TOTAL CAPITAL EXP. & DEBT SRVC		$ 9,143.00	$ -	$ -	$ -	$ -	$ -	$ -
LIBRARY TOTAL EXPENDITURES		$ 96,257.00	$ 93,858.00	$ 107,117.00	$ 96,878.00	$ 41,299.00	$ 89,212.40	$ 107,205.09
LIBRARY FUND TOTAL REVENUES		$ 248,141.00	$ 56,400.00	$ 111,604.00	$ 97,178.00	$ 104,852.00	$ 126,384.00	$ 107,205.09
LIBRARY FUND TOTAL EXPENDITURES		$ 96,257.00	$ 93,858.00	$ 107,117.00	$ 96,878.00	$ 41,299.00	$ 89,212.40	$ 107,205.09
LIBRARY FUND REVENUE OVER/(UNDER) EXPENDITURES		$ 151,884.00	$ (37,458.00)	$ 4,487.00	$ 300.00	$ 63,553.00	$ 37,171.60	$ -

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	**2023 - 2024 BUDGET**
05 -WATER & SEWER								
NON-DEPARTM ENTAL								
REVENUES								
05-400-086	WIRE TRANSFER RECEIVED	$ -	$ 10,705.00	$ 195,821.00	$ -	$ 841,006.00	$ -	**$ -**
05-400-124	INTEREST INCOME	$ 3,459.00	$ 247.00	$ 2,372.00	$ 2,400.00	$ 4,171.00	$ 10,010.40	**$ 5,000.00**
05-400-125	WATER COLL RECEIPTS	$ 413,188.00	$ 411,668.00	$ 440,869.00	$ 462,021.00	$ 303,194.35	$ 469,506.36	**$ 488,286.61**
05-400-126	BULK WATER SALES	$ 6,349.00	$ 672.00	$ 1,763.00	$ 2,500.00	$ 315.00	$ 756.00	**$ 2,500.00**
05-400-127	WASTE WATER COLL RECEIPTS	$ 335,559.00	$ 327,585.00	$ 342,729.00	$ 368,985.00	$ 246,421.79	$ 369,632.69	**$ 384,417.99**
05-400-128	SALE OF TREATED EFLUENT	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
05-400-129	PENALTY	$ 14,958.00	$ 15,607.00	$ 16,577.00	$ 21,000.00	$ 8,455.00	$ 20,292.00	**$ 22,050.00**
05-400-130	TAP FEES	$ 750.00	$ 13,500.00	$ 6,000.00	$ 7,000.00	$ 5,650.00	$ 13,560.00	**$ 8,000.00**
05-400-132	RECONNECT/EXT FEES	$ 7,185.00	$ 11,190.00	$ 10,530.00	$ 10,500.00	$ 5,009.00	$ 12,021.60	**$ 13,000.00**
05-400-166	SALE OF ASSETS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
05-400-167	FROM RESERVES	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
05-400-170	FROM OTHER AGENCIES	$ 4,031.00	$ 22,178.00	$ 28,921.00	$ -	$ 280.00	$ 672.00	**$ -**
05-400-186	GRANT INCOME	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
WATER & SEWER TOTAL REVENUE		$ 785,479.00	$ 813,352.00	$ 1,045,582.00	$ 874,406.00	$ 1,414,502.14	$ 896,451.05	**$ 923,254.61**

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
EXPENDITURES								
05 -WATER & SEWER								
WATER EXPENDITURES								
EMPLOYEE COST								
05-501-102	SALARIES	$ 158,439.00	$ 170,234.00	$ 160,725.00	$ 96,960.00	$ 50,392.00	$ 119,108.36	$ 122,615.52
05-501-103	OVERTIME FUND	$ 1,618.00	$ 8,855.00	$ 16,519.00	$ 350.00	$ 1,333.00	$ 3,150.73	$ 700.00
05-501-109	MEDICARE SS	$ 2,321.00	$ 2,473.00	$ 2,211.00	$ 1,411.00	$ 607.00	$ 1,434.73	$ 1,788.08
05-501-110	F.I.C.A (SS)	$ 9,924.00	$ 10,575.00	$ 9,455.00	$ 6,033.00	$ 2,595.00	$ 6,133.64	$ 7,645.56
05-501-111	HEALTH INSURANCE	$ 30,943.00	$ 29,054.00	$ 30,946.00	$ 21,946.00	$ 18,814.00	$ 44,469.45	$ 31,831.88
05-501-112	T.M.R.S. RETIREMENT	$ 9,046.00	$ 9,098.00	$ 8,584.00	$ 7,988.00	$ 2,939.00	$ 6,946.73	$ 11,475.09
05-501-113	TEXAS WORKFORCE COMM.	$ 696.00	$ 1,057.00	$ 297.00	$ 207.00	$ -	$ -	$ 27.00
05-501-114	WORKER'S COMPENSATION INS	$ 4,831.00	$ 2,613.00	$ 4,565.00	$ 1,895.00	$ 2,789.00	$ 2,789.00	$ 2,660.32
WATER TOTAL EMPLOYEE COST		$ 217,818.00	$ 233,959.00	$ 233,302.00	$ 136,790.00	$ 79,469.00	$ 184,032.64	$ 178,743.45
CONTRACT/SUPPLIES								
05-501-120	MATERIALS & SUPPLIES	$ 26,661.00	$ 28,285.00	$ 39,118.00	$ 32,000.00	$ 14,894.71	$ 22,342.07	$ 34,000.00
05-501-123	TOOLS	$ 3,462.00	$ 1,010.00	$ 2,109.00	$ 3,500.00	$ 904.22	$ 1,356.33	$ 2,500.00
05-501-125	CHEMICALS	$ 4,794.00	$ 7,432.00	$ 8,661.00	$ 9,100.00	$ 4,394.50	$ 6,591.75	$ 9,000.00
05-501-127	SAFETY EQUIPMENT	$ 1,014.00	$ 912.00	$ 1,114.00	$ 1,000.00	$ 708.00	$ 1,062.00	$ 1,000.00
05-501-128	TEST CHEMICALS	$ -	$ -	$ 214.00	$ -	$ 566.56	$ 849.84	$ 500.00
05-501-129	BUILD MAINT UPKEEP	$ 374.00	$ 1,607.00	$ 345.00	$ 10,000.00	$ 99.52	$ 238.85	$ 10,000.00
WATER TOTAL CONTRACT/SUPPLIES		$ 36,305.00	$ 39,246.00	$ 51,561.00	$ 55,600.00	$ 21,567.51	$ 32,440.83	$ 57,000.00
OPERATING EXPENSE								
05-501-130	UNIFORMS	$ 1,014.00	$ 914.00	$ 1,450.00	$ 2,600.00	$ 2,134.89	$ 2,846.52	$ 2,900.00
05-501-132	VEHICLE/EQUIP REPAIR/UPKEEP	$ 3,506.00	$ 5,702.00	$ 4,392.00	$ 3,000.00	$ 2,152.81	$ 2,870.41	$ 3,000.00
05-501-135	METER/REPAIR	$ 2,234.00	$ 1,277.00	$ 9,779.00	$ 3,000.00	$ -	$ -	$ 3,000.00
05-501-136	WELL UPKEEP	$ 9,229.00	$ 55,991.00	$ 9,323.00	$ 25,000.00	$ 9,539.18	$ 12,718.91	$ 18,500.00
05-501-138	FUEL	$ 3,967.00	$ 5,518.00	$ 8,940.00	$ 8,000.00	$ 5,841.32	$ 7,788.43	$ 8,500.00
05-501-141	TELEPHONE/PAGER	$ 5,034.00	$ 5,668.00	$ 5,868.00	$ 5,500.00	$ 4,612.88	$ 6,150.51	$ 3,500.00
05-501-142	ELECTRICITY	$ 34,020.00	$ 43,992.00	$ 39,729.00	$ 40,000.00	$ 29,595.40	$ 39,460.53	$ 40,000.00
05-501-150	FORMS/OFFICE SUPPLIES	$ 638.00	$ 773.00	$ 855.00	$ 1,000.00	$ 294.84	$ 442.26	$ 500.00

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
05-501-153	TECHNOLOGY	$ 8,555.00	$ 2,566.00	$ 10,832.00	$ 18,000.00	$ 9,692.61	$ 12,923.48	$ 12,000.00
05-501-154	POSTAGE	$ 1,922.00	$ 2,058.00	$ 2,681.00	$ 2,500.00	$ 1,353.67	$ 2,030.51	$ 2,500.00
05-501-161	PROFESSIONAL SERVICES	$ 20,025.00	$ 33,588.00	$ 26,771.00	$ 25,000.00	$ 23,931.47	$ 35,897.21	$ 30,000.00
05-501-162	LAB FEES	$ 4,201.00	$ 778.00	$ 1,850.00	$ 2,500.00	$ 2,005.09	$ 3,007.64	$ 2,500.00
05-501-164	TCEQ SYSTEM FEES	$ 2,532.00	$ 2,532.00	$ 2,646.00	$ 3,000.00	$ 2,531.85	$ 2,531.85	$ 3,000.00
05-501-165	ADS/NOTICES	$ -	$ 1,331.00	$ 46.00	$ 500.00	$ -	$ -	$ 500.00
05-501-170	TRAVEL/TRAINING EXPENSE	$ 764.00	$ 1,567.00	$ 1,773.00	$ 1,250.00	$ 627.72	$ 941.58	$ 1,500.00
05-501-171	MEMBERSHIP/DUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-179	WATER TOWER DEMOLITION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-180	RISK INSURANCE	$ 5,045.00	$ 5,045.00	$ 5,763.00	$ 6,569.03	$ 6,569.03	$ 6,569.03	$ 8,070.34
05-501-182	REFUND ON WATER BILL ERROR	$ 645.00	$ -	$ -	$ -	$ -	$ -	$ -
05-501-183	MISCELLANEOUS EXPENSE	$ -	$ 81.00	$ 750.00	$ 100.00	$ -	$ -	$ 100.00
05-501-184	CONTINGENCIES	$ -	$ 1,040.00	$ -	$ 5,000.00	$ -	$ -	$ 5,000.00
05-501-185	GRADE RECONSTRUCTION	$ 3,929.00	$ -	$ -	$ 5,000.00	$ -	$ -	$ 5,000.00
05-501-188	ADM. EXPENSE TO GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-189	MAINT FEE TO ACO	$ -	$ -	$ -	$ (9,911.00)	$ -	$ -	$ -
WATER TOTAL OPERATING EXPENSE		$ 107,260.00	$ 170,421.00	$ 133,448.00	$ 147,608.03	$ 100,882.76	$ 136,178.85	$ 150,070.34
CAPITAL EXP. & DEBT SRVC								
05-501-190	CAPITAL PURCHASE	$ -	$ 9,564.00	$ 9,911.00	$ 16,390.00	$ 121,708.78	$ 292,101.07	$ 28,044.00
05-501-191	INFRASTRUCTURE REPLACED	$ -	$ -	$ -	$ (135,000.00)	$ -	$ -	$ -
05-501-192	LAKE EASTEX/OTHER SURFACE WA	$ 10,432.00	$ 10,432.00	$ 10,432.00	$ 20,865.00	$ -	$ -	$ 10,070.24
05-501-193	INTERNALTRANSFER TO GEN	$ 135,000.00	$ 145,830.00	$ 160,413.00	$ 270,000.00	$ 87,498.00	$ 135,000.00	$ 135,000.00
05-501-194	NEW WA METER-ASTIN BANK	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-195	LOGIC INVESTMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-196	TAX NOTE 2008	$ 653.00	$ -	$ -	$ -	$ -	$ -	$ -
05-501-197	REINSTATE RESERVE BAL.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-198	DEBT SRVC 1996 REFUNDING BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-199	DEBT SRVC 1996 C.O.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WATER TOTAL CAPITAL EXP. & DEBT SRVC		$ 146,085.00	$ 165,826.00	$ 180,756.00	$ 172,255.00	$ 209,206.78	$ 427,101.07	$ 173,114.24

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- 2022-2023 ------- CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END ----------)	2023 - 2024 BUDGET
(200-999) CATEGORY							
05-501-201 DEBT SERVICE - BONDS 1991	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-501-202 WATER - DEPRECIATION	$ 126,784.00	$ -	$ -	$ -	$ -	$ -	$ -
05-501-203 BAD DEBT WRITE OFF UTILITIES	$ 5,838.00	$ 1,650.00	$ (153.00)	$ -	$ 4,796.00	$ -	$ -
TOTAL (200-999) CATEGORY	$ 132,622.00	$ 1,650.00	$ (153.00)	$ -	$ 4,796.00	$ -	$ -
WATER TOTAL EXPENDITURES	$ 640,090.00	$ 611,102.00	$ 598,914.00	$ 512,253.03	$ 415,922.05	$ 779,753.39	$ 558,928.03
SEWER							
EXPENDITURES							
EMPLOYEE C OST							
05-502-102 SALARIES	$ 28,046.00	$ 29,642.00	$ 30,437.00	$ 58,716.00	$ 24,288.00	$ 26,496.00	$ 64,947.19
05-502-103 OVERTIME FUND	$ 2,147.00	$ 2,261.00	$ 1,215.00	$ 2,750.00	$ 2,350.00	$ 2,563.64	$ 2,750.00
05-502-109 MEDICARE SS	$ 438.00	$ 463.00	$ 459.00	$ 891.00	$ 386.00	$ 421.09	$ 981.61
05-502-110 F.I.C.A (SS)	$ 1,872.00	$ 1,978.00	$ 1,963.00	$ 3,811.00	$ 1,652.00	$ 1,802.18	$ 4,197.23
05-502-111 HEALTH INSURANCE	$ 7,377.00	$ 8,461.00	$ 7,994.00	$ 18,737.00	$ 4,689.00	$ 5,115.27	$ 22,419.78
05-502-112 T.M.R.S. RETIREMENT	$ 1,706.00	$ 1,787.00	$ 1,779.00	$ 4,981.00	$ 1,845.00	$ 2,012.73	$ 6,185.31
05-502-113 TEXAS WORKFORCE COMM	$ 148.00	$ 252.00	$ 9.00	$ 180.00	$ 9.00	$ 9.82	$ 18.00
05-502-114 WORKER'S COMPENSATION INS	$ 702.00	$ 4,703.00	$ 1,129.00	$ 1,814.00	$ 1,814.00	$ 1,814.00	$ 1,998.42
SEWER TOTAL EMPLOYEE COST	$ 42,436.00	$ 49,547.00	$ 44,985.00	$ 91,880.00	$ 37,033.00	$ 40,234.73	$ 103,497.54
CONTRACT/SUPPLIES							
05-502-120 MATERIALS & SUPPLIES	$ 4,250.00	$ 6,517.00	$ 6,231.00	$ 6,000.00	$ 1,506.39	$ 2,259.59	$ 6,500.00
05-502-123 TOOLS	$ 790.00	$ 539.00	$ 670.00	$ 600.00	$ 4,433.92	$ 6,650.88	$ 600.00
05-502-125 CHEMICALS	$ 4,764.00	$ 6,598.00	$ 4,647.00	$ 6,500.00	$ 4,213.74	$ 6,320.61	$ 6,500.00
05-502-127 SAFETY EQUIPMENT	$ 1,279.00	$ 382.00	$ 543.00	$ 500.00	$ 898.79	$ 1,348.19	$ 500.00
05-502-128 TEST CHEMICALS	$ -	$ -	$ -	$ -	$ 558.51	$ 837.77	$ 1,000.00
05-502-129 BUILDING MAINT/UPKEEP	$ 601.00	$ 5,395.00	$ 469.00	$ 10,000.00	$ 985.83	$ 1,478.75	$ 10,000.00
SEWER TOTAL CONTRACT/SUPPLIES	$ 11,684.00	$ 19,431.00	$ 12,560.00	$ 23,600.00	$ 12,597.18	$ 18,895.77	$ 25,100.00

		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
OPERATING EXPENSE								
05-502-130	UNIFORMS	$ 916.00	$ 991.00	$ 760.00	$ 1,040.00	$ 375.98	$ 563.97	$ 1,400.00
05-502-132	VEHICLE/EQUIP REPAIR/UPKEEP	$ 3,563.00	$ 4,928.00	$ 8,391.00	$ 10,000.00	$ 7,760.82	$ 11,641.23	$ 10,000.00
05-502-133	PLANT UPGRADE/MAINT	$ 15,619.00	$ 2,763.00	$ 118,707.00	$ 5,000.00	$ 557,976.69	$ 836,965.04	$ 5,000.00
05-502-134	INFLOW & INFILTRATION REPAIRS	$ 17,099.00	$ 13,336.00	$ 46,250.00	$ 15,000.00	$ 19,942.86	$ 29,914.29	$ 15,000.00
05-502-136	LIFT STATION UPKEEP	$ 22,339.00	$ 22,262.00	$ 45,180.00	$ 15,000.00	$ 2,500.00	$ 3,750.00	$ 15,000.00
05-502-138	FUEL	$ 3,231.00	$ 4,358.00	$ 6,934.00	$ 8,000.00	$ 4,164.88	$ 5,553.17	$ 6,500.00
05-502-141	TELEPHONE	$ 4,128.00	$ 3,653.00	$ 6,423.00	$ 5,200.00	$ 811.25	$ 1,081.67	$ 1,500.00
05-502-142	ELECTRICITY	$ 24,150.00	$ 27,588.00	$ 27,384.00	$ 26,000.00	$ 20,256.06	$ 27,008.08	$ 28,000.00
05-502-150	FORMS/OFFICE SUPPLIES	$ 365.00	$ 773.00	$ 643.00	$ 650.00	$ -	$ -	$ 500.00
05-502-153	TECHNOLOGY	$ 7,230.00	$ 1,671.00	$ 6,927.00	$ 9,000.00	$ 4,302.57	$ 5,736.76	$ 8,040.25
05-502-154	POSTAGE	$ 1,537.00	$ 1,568.00	$ 1,824.00	$ 1,900.00	$ 1,326.72	$ 1,990.08	$ 2,200.00
05-502-161	PROFESSIONAL SERVICES	$ 25,309.00	$ 48,747.00	$ 41,886.00	$ 25,000.00	$ 23,476.86	$ 35,215.29	$ 25,000.00
05-502-162	LAB FEES	$ 5,606.00	$ 7,291.00	$ 6,158.00	$ 6,000.00	$ 6,628.00	$ 9,942.00	$ 11,000.00
05-502-163	SLUDGE DISPOSAL	$ 1,424.00	$ 1,711.00	$ 1,375.00	$ 3,000.00	$ 810.00	$ 1,080.00	$ 1,500.00
05-502-164	TCEQ FEES	$ 2,552.00	$ 3,767.00	$ 2,552.00	$ 2,750.00	$ 2,551.78	$ 2,551.78	$ 2,750.00
05-502-165	ADS/NOTICES	$ -	$ 1,303.00	$ 46.00	$ -	$ -	$ -	
05-502-170	TRAVEL & TRAINING	$ 838.00	$ 464.00	$ 1,149.00	$ 500.00	$ -	$ -	$ 700.00
05-502-180	RISK INSURANCE	$ 1,867.00	$ 2,084.00	$ 2,570.00	$ 2,903.00	$ 2,902.94	$ 2,902.94	$ 3,458.60
05-502-183	MISCELLANEOUS EXPENSE	$ -	$ -	$ -	$ -	$ 1,050.00	$ 1,575.00	$ 100.00
05-502-184	CONTINGENCIES	$ -	$ 750.00	$ 3,169.00	$ 7,500.00	$ -	$ -	$ 7,500.00
05-502-185	GRADE RECONSTRUCTION	$ -	$ -	$ -	$ 2,000.00	$ -	$ -	$ 2,000.00
05-502-186	GRANT EXPENSE CITY MATCH	$ -	$ -	$ -	$ 35,000.00	$ -	$ -	$ 35,000.00
05-502-187	PLANNING GRANT 726134	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-502-188	ADM. EXPENSE TO GENERAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05-502-189	GRANT EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SEWER TOTAL OPERATING EXPENSE		$ 137,773.00	$ 150,008.00	$ 328,328.00	$ 181,443.00	$ 656,837.41	$ 977,471.30	$ 182,148.85
CAPITAL EXP. & DEBT SRVC								
05-502-190	CAPITAL PURCHASE	$ -	$ 9,564.00	$ 9,911.00	$ 24,911.00	$ 46,738.00	$ -	$ 9,911.09
05-502-191	INFRASTRUCTURE REPLACMENT	$ 32,806.00	$ 4,890.00	$ 181,348.00	$ -	$ 143,310.00	$ -	$ -
05-502-192	INTERNAL TRANSFER TO GEN	$ -	$ -	$ -	$ 40,000.00	$ -	$ -	$ 40,000.00
SEWER TOTAL CAPITAL EXP. & DEBT SRVC		$ 32,806.00	$ 14,454.00	$ 191,259.00	$ 64,911.00	$ 190,048.00	$ -	$ 49,911.09

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	----------) PROJECTED YEAR END	2023 - 2024 BUDGET
(200-999) CATEGORY							
05-502-203 BAD DEBT WRITE OFF UTILITIES	$ 7,832.00	$ 1,586.00	$ (80.00)	$ -	$ 5,701.00	$ -	$ -
SEWER TOTAL (200-999) CATEGORY	$ 7,832.00	$ 1,586.00	$ (80.00)	$ -	$ 5,701.00	$ -	$ -
SEWER TOTAL EXPENDITURES	$ 232,531.00	$ 235,026.00	$ 577,052.00	$ 361,834.00	$ 902,216.59	$ 1,036,601.79	$ 360,657.48
WATER AND SEWER FUND TOTAL REVENUES	$ 785,479.00	$ 813,352.00	$ 1,045,582.00	$ 874,406.00	$ 1,414,502.14	$ 896,451.05	$ 923,254.61
WATER AND SEWER FUND TOTAL EXPENDITURES	$ 872,621.00	$ 846,128.00	$ 1,175,966.00	$ 874,087.03	$ 1,318,138.64	$ 1,816,355.19	$ 919,585.50
WATER AND SEWER REVENUE OVER/(UNDER) EXPENDITURES	$ (87,142.00)	$ (32,776.00)	$ (130,384.00)	$ 318.97	$ 96,363.50	$ (919,904.14)	$ 3,669.11

	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	(---------- CURRENT BUDGET	2022-2023 ------- Y-T-D ACTUAL	---------) PROJECTED YEAR END	2023 - 2024 BUDGET
06 -DEBT SRVC - WASTEWATER BD							
NON-DEPARTMENTAL							
REVENUES							
06-401-086 TEXPOOL RECEIVING	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-401-107 I/S PROPERTY TAX	$ 118,782.00	$ 138,964.00	$ 140,099.00	$ 147,228.00	$ 90,594.00	$ -	$ 147,425.50
06-401-140 INTEREST INCOME	$ 651.00	$ 58.00	$ 503.00	$ 120.00	$ 683.00	$ -	$ 500.00
06-401-170 FROM OTHER AGENCIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE TOTAL REVENUE	$ 119,433.00	$ 139,022.00	$ 140,602.00	$ 147,348.00	$ 91,277.00	$ -	$ 147,925.50
EXPENDITURES							
OPERATING EXPENSE							
06-501-151 FORMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-501-183 MISC EXP.	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE TOTAL OPERATING EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CAPITAL EXP. & DEBT SRVC							
06-501-193 12-96 WATERWKS SYSTEM	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-501-194 2008 REFUNDING BOND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-501-195 TEXPOOL INVESTMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06-501-196 GO REFUND SERIES 2013	$ 115,025.00	$ 115,514.00	$ 115,915.00	$ 117,228.00	$ -	$ -	$ 117,425.50
06-501-197 TWDB BOND SERIES 2020	$ -	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 10,614.00	$ -	$ 30,000.00
TOTAL CAPITAL EXP. & DEBT SRVC	$ 115,025.00	$ 145,514.00	$ 145,915.00	$ 147,228.00	$ 10,614.00	$ -	$ 147,425.50
DEBT SERVICE TOTAL EXPENDITURES	$ 115,025.00	$ 145,514.00	$ 145,915.00	$ 147,228.00	$ 10,614.00	$ -	$ 147,425.50
DEBT SERVICE FUND TOTAL REVENUES	$ 119,433.00	$ 139,022.00	$ 140,602.00	$ 147,348.00	$ 91,277.00	$ -	$ 147,925.50
DEBT SERVICE FUND TOTAL EXPENDITURES	$ 115,025.00	$ 145,514.00	$ 145,915.00	$ 147,228.00	$ 10,614.00	$ -	$ 147,425.50
DEBT SERVICE REVENUE OVER/(UNDER) EXPENDITURES	$ 4,408.00	$ (6,492.00)	$ (5,313.00)	$ 120.00	$ 80,663.00	$ -	$ 500.00

2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF TROUP
Taxing Unit Name

903-842-4109
Phone *(area code and number)*

P O Box 637, Troup Texas 75789
Taxing Unit's Address, City, State, ZIP Code

trouptx.com
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 99,614,209
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 99,614,209
4.	**2022 total adopted tax rate.**		$ 0.710545 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. **Original 2022 ARB values:**	$ 0	
	B. **2022 values resulting from final court decisions:**	-$ 0	
	C. **2022 value loss.** Subtract B from A.[3]		$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 0	
	B. **2022 disputed value:**	-$ 0	
	C. **2022 undisputed value.** Subtract B from A.[4]		$ 0
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 99,614,209
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory. [5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2022 market value: $ 19,189 B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 71,000 C. **Value loss.** Add A and B. [6]	$ 90,189
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. **2022 market value:** $ 0 B. **2023 productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 90,189
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 99,524,020
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 707,163
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [9]	$ 27
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 707,190
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 146,008,848 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 0 E. **Total 2023 value.** Add A and B, then subtract C and D.	$ 146,008,848

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. **2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 0	
	B. **2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 0	
	C. **Total value under protest or not certified.** Add A and B.	$ 0
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. [16]	$ 0
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 146,008,848
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 2,053,689
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 2,053,689
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 143,955,159
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.491257 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ 0.000000 /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.576922 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 99,614,209

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 574,696
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding tax year 2022.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	+ $ 23	
	B. **2022 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.	– $ 0	
	C. **2022 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **2022 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 23	
	E. Add Line 30 to 31D.		$ 574,719
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 143,955,159
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.399234 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**		
	A. **2023 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **2022 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**		
	A. **2023 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	$ 0	
	B. **2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**		
	A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose	$ 0	
	B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**		
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	$ 0	
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$ 0	
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.399234 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.000000 /$100	
	C. Add Line 40B to Line 39.		$ 0.399234 /$100
41.	**2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.413207 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ _____ /$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount ... $ 147,425 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ... – $ 0 **D.** Subtract **amount paid** from other resources ... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 147,425
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector.[29]	$ 0
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 147,425
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector.[30] ... 101.03 % **B.** Enter the 2022 actual collection rate. ... 101.03 % **C.** Enter the 2021 actual collection rate. ... 106.57 % **D.** Enter the 2020 actual collection rate. ... 103.81 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[31]	101.03 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 145,922
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 146,008,848
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.099940 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.513147 /$100
D49.	***Disaster Line 49 (D49):*** **2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ _____ /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 146,008,848
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.000000 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.491257 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.000000 /$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.513147 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.513147 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 146,008,848
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.513147 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.[39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;[40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.[42]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[43]

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.806358 /$100	
	B. Unused increment rate (Line 66)	$ 0.074834 /$100	
	C. Subtract B from A	$ 0.731524 /$100	
	D. Adopted Tax Rate	$ 0.710545 /$100	
	E. Subtract D from C	$ 0.020979 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.891091 /$100	
	B. Unused increment rate (Line 66)	$ 0.051641 /$100	
	C. Subtract B from A	$ 0.839450 /$100	
	D. Adopted Tax Rate	$ 0.816257 /$100	
	E. Subtract D from C	$ 0.023193 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65)	$ 0.881075 /$100	
	B. Unused increment rate (Line 64)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.881075 /$100	
	D. Adopted Tax Rate	$ 0.829434 /$100	
	E. Subtract D from C	$ 0.051641 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.095813 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		$ 0.608960 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.399234 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 146,008,848
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.342445 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.099940 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.841619 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.710545 /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.000000 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 99,524,020
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 0
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 143,955,159
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.608960 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.491257 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: _____

Voter-approval tax rate. ..... $ 0.608960 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: _____

De minimis rate. ..... $ 0.841619 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[50]

print here ▶ GARY B BARBER
Printed Name of Taxing Unit Representative

sign here ▶ _____
Taxing Unit Representative

AUGUST 3, 2023
Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)